

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF OKLAHOMA**

In Re:)	
)	
Express Integrated Technologies, LLC,)	Case No. 16-12042-M
)	Chapter 7
)	
Debtor.)	

**APPLICATION FOR INTERIM APPROVAL AND PAYMENT OF
ATTORNEY FEES AND REIMBURSEMENT OF EXPENSES
AND NOTICE OF OPPORTUNITY FOR HEARING
(Riggs, Abney)**

Scott P. Kirtley, Trustee applies to this Court to approve and authorize payment of the:

- a. interim attorney fees of the law firm of Riggs, Abney, Neal, Turpen, Orbison & Lewis
("Riggs Abney") rendered on behalf of him as Trustee in the amount of \$163,400.50,
and
- b. reimbursement of Riggs Abney's out-of-pocket expenses in the amount of \$79,344.50.

In support of this Application, the Trustee would show the Court as follows.

Background Information

1. The above-captioned bankruptcy case was instituted by the filing of Voluntary Petition for Relief under Chapter 7 of the United States Bankruptcy Code on November 9, 2016.
2. Scott P. Kirtley is the duly appointed, qualified and acting Trustee of this case.
3. On November 10, 2016, the Trustee filed his Application to Employ Scott P. Kirtley and Riggs Abney as attorneys for the Trustee.
4. On December 1, 2016, this Court entered an Order authorizing the Trustee's retention of Riggs Abney.
5. Riggs Abney has been paid \$29,003.00 for reimbursement of out of pocket expenses pursuant to the Order Approving and Authorizing Payment (1) of Auctioneer's Commission, and (2)

Administrative Expenses of Auctioneer and Trustee dated August 29, 2017.

6. No attorney's fees have been paid to Riggs Abney.
7. The services rendered by Riggs Abney in this Application cover the time period of November 10, 2016 to December 10, 2020.
8. The services performed and the results obtained by Riggs Abney on behalf of the Trustee are:
 - a. When EIT commenced this bankruptcy case, it had five (5) works in progress ranging from 50% to 99% completion. Riggs Abney assisted the Trustee in the identification, preservation, collection and sale of these projects in which the estate received \$3,874,968.24 and eliminated breach of contract claims against the estate.
 - b. Assisted the Trustee in the preservation records (paper and electronic), insurance and corporate premises of the EIT.
 - b. Prepared the Schedules, Statement of Financial Affairs and Creditors' Matrix.
 - c. Negotiated compromise with BNP Paribas ("**BNPP**") which held a secured claim of \$30,563,191.66 secured by all assets of EIT and four associated cases (Express Group Holdings, LLC; CCCG, LLC; Express Metal Fabricators, LLC; and ST2, LLC) so that unsecured creditors of each case shall receive a five percent (5%) distribution based upon the net funds recovered by the Trustee from BNPP's collateral.
 - d. Collected accounts receivable and corporate accounts in the amount of \$331,249.78.
 - e. Negotiated the public auction of the vehicles and private sale of the office furniture for \$46,000.00.
 - f. Reviewed 29 proofs of claim and filed appropriate objections in which \$2,375,268.78 of claims were disallowed. The allowed priority and general unsecured creditors are estimated in the amount of \$170,854.94. Contemporaneously, with the filing of this

Interim Fee Application, the Trustee has filed a Motion to authorize the payment of the allowed unsecured claims in full.

- g. Riggs Abney reviewed all of the transfers made by EIT in the 90 days before the commencement of this case. The transfers for the one-year period before the commencement of the case were also reviewed to ensure no “insider” payments and to determine what might be considered ordinary course of business payments. After this review, 33 entities were identified to have received preferential transfers. Riggs Abney recovered \$68,284.29 by payment from demand letters, settlement without commencing adversary proceedings, and resolution through adversary proceedings. Several of the entities identified as to have received a preferential transfer were abandoned because they provided sufficient documentation for a new value or ordinary course of business defenses, or proved to be uncollectable.
- h. There are at least three matters in which Riggs Abney is still working on in this case:
 - (i) assisting with the completion of the final tax return, the application to approve and pay the Trustee’s accountant, and preparation of 11 U.S.C. Section 505(b) letters requesting a prompt audit of the tax returns; (ii) assisting with the abatement of a disputed tax penalty; (iii) termination and liquidation of the 401(k) plan.

9. Riggs, Abney has kept contemporaneous and meticulous time records of the services performed. Riggs Abney separated its time entries as to general matters and preference matters because BNPP did not have a security interest in the preferential transfers recovered by the Trustee. **Exhibit "A"** reflects the services rendered for general matters which compensation is sought, including the date the services were rendered, and the amount of time spent on each entry. **Exhibit "B"** reflects the services rendered for preference matters which compensation is sought, including the date the services were rendered, and the amount of time spent on each entry.

10. A summary of those persons who performed services, the amount of hours expended and corresponding hourly rates is:

General Matters

Attorney/Initials	Total Time	Reductions	Net Time	Rate	Amount
Scott P. Kirtley/SPK	537.60	203.70	333.90	\$325.00	\$108,517.50
Karen Carden Walsh/KCW	61.60	17.40	44.20	\$275.00	\$12,155.00
K. Blair Pallarez/KBH	5.65	0.00	5.65	\$200.00	\$1,130.00
Debbie W. Justice/DWJ	21.45	11.95	9.50	\$95.00	\$902.50
W. Jamey Iceberg/WJI	13.75	0.50	13.25	\$150.00	\$1,987.50
Robert P. Skeith/RPS	7.30	0.00	7.30	\$325.00	\$2,372.50
Jan S. Dumont/JSD	0.75	0.00	0.75	\$325.00	\$243.75
TOTALS	648.10	233.35	414.55		\$127,308.75

Compensation is sought in the amount of \$127,308.75 for general matters.

The out of pocket expenses incurred by Riggs Abney for general matters are itemized in Exhibit "A" (page 40) and total \$78,164.13.

Preference Matters

Attorney/Initials	Total Time	Reductions	Net Time	Rate	Amount
Scott P. Kirtley/SPK	57.45	17.90	39.55	\$325.00	\$12,853.75
Karen Carden Walsh/KCW	26.20	1.75	24.45	\$275.00	\$6,723.75
K. Blair Pallarez/KBH	5.80	1.70	4.10	\$45.00	\$184.50
K. Blair Pallarez/KBH	95.55	14.40	81.15	\$200.00	\$16,230.00
Debbie W. Justice/DWJ	1.05	0.00	1.05	\$95.00	\$99.75
TOTALS	186.05	35.75	150.30		\$36,091.75

Compensation is sought in the amount of \$36,091.75 for preference matters.

The out of pocket expenses incurred by Riggs Abney for preference matters are itemized in Exhibit "B" (pages 18-19) and total \$1,180.37.

11. Robert P. Skeith is a 1994 graduate of University of Tulsa School of Law. Mr. Skeith's practice focuses on commercial litigation and business transactions. He is of counsel with Riggs Abney since 2015. His hourly rate is \$350.00, but it was \$325.00 at the time services were performed.

12. W. Jamey Iceberg is the IT Director for Riggs Abney. Mr. Iceberg assists litigation and transaction attorneys with computer and electronic discovery. Mr. Iceberg's hourly rate is \$150.00.

13. K. Blair Pallarez, formerly Hand, graduated from the University of Tulsa School of Law in May, 2018. While she was a J.D. candidate, she worked at Riggs Abney as an intern. As an intern Ms. Hand's hourly rate was \$45.00. After graduation, Ms. Hand accepted an associate position at Riggs Abney. Her hourly rate is \$200.00.

14. Janet S. Dumont is a 1987 graduate of University Tulsa School of Law. Ms. Dumont's practice focuses primarily in employee benefits and health care law. She is a shareholder of Riggs Abney and has worked for Riggs Abney since 1987. Her hourly rate is \$350.00, but reduced to \$325.00 for this matter.

15. The reductions made by Riggs Abney constitute (a) services rendered that could be considered duties of the Trustee, (b) duplication, (c) billing judgment and (d) other factors.

Legal Authority

16. The Trustee's request for approval and payment of Riggs Abney's attorney's fees is sought pursuant to 11 U.S.C. Section 330 and Bankruptcy Rule 2016(a) as reasonable compensation for actual and necessary services rendered:

based on the nature, the extent and the value of such services, the time spent on such services, and the cost of comparable services other than in a case under this title.

11 U.S.C. Section 330(a).

17. As stated in Ramos v. Lamm, 713 F.2d 546, 552 (10th Cir. 1983), "the most useful starting point for determining a reasonable fee is the number of hours reasonable expended on the litigation multiplied by a reasonable hourly rate." Thus, Riggs Abney has kept meticulous, contemporaneous time records revealing all of the hours for which compensation is requested and how those hours are allocated to specific tasks.

18. The hourly rates charged by Riggs Abney are reasonable in light of the charges of attorneys of comparable skill and experience practicing in the Northern District of Oklahoma. The hourly rates charged are also reasonable in relationship to the task performed by the specific attorney. The fees sought herein are commensurate with professional fees in non-bankruptcy cases, thereby providing sufficient economic incentive to practice in bankruptcy courts. In re McCombs, 751 F.2d 286 (8th Cir. 1984).

NOTICE OF OPPORTUNITY FOR HEARING

Your rights may be affected. You should read this document carefully and consult your attorney about your rights and the effect of this document. If you do not want the Court grant the requested relief, or you wish to have your views considered, you must file a written response or objection to the requested relief with the Clerk of the United States Bankruptcy Court for the Northern District of Oklahoma, 224 South Boulder, Tulsa, Oklahoma 74103, no later than twenty-four (24) days from the date of filing of this request for relief. You should also mail a filed-stamped copy of your response or objection to the undersigned movant/movant's attorney [and others who are required to be served] and file a certificate of service with the Court. If no response or objection is timely filed, the Court may grant the requested relief without a hearing or further notice. **The twenty-four (24) day period includes the 3 days allowed for mailing provided for in Rule 9006(f) Fed. R. Bankr. Proc.**

WHEREFORE, Scott P. Kirtley, Trustee prays for the approval of the interim attorney's fees for Riggs Abney in the amount of \$163,400.50, reimbursement of out of pocket expenses incurred by Riggs Abney in the amount of \$79,344.50, and that he be authorized to pay the same upon approval by this Court.

Dated this 18 day of December, 2020.

RIGGS, ABNEY, NEAL, TURPEN,
ORBISON & LEWIS



Scott P. Kirtley OBA No. 11388
502 West 6th Street
Tulsa, Oklahoma 74119-1010
(918) 587-3161
Fax (918) 587-9708
skirtley@riggsabney.com

Attorneys for Trustee

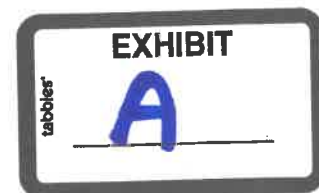
RIGGS, ABNEY, NEAL, TURPEN, ORBISON & LEWIS

502 W. 6th Street
Tulsa, OK 74119
(918) 587-3161

Scott Kirtley, Trustee
502 W. 6th St
Tulsa, Ok 74119

December 10, 2020

RE: Bankruptcy of Express Integrated
Technologies 182-2052

**PROFESSIONAL SERVICES**

Date	Att.	Service Performed	Time	Reduction	Amount
11/09/16	SPK	Telephone conference call with Sid Swinson regarding recovery of work in progress re: SWAS.	0.25	0.25	0.00
	SPK	Telephone conference call with Neal Tomlins regarding building security.	0.40	0.40	0.00
11/10/16	DWJ	Draft application to employ counsel.	0.25		23.75
	SPK	Secure leased premises at headquarters.	2.20	2.20	0.00
	SPK	Inspect and photograph office furniture, equipment and vehicles.	0.80	0.80	0.00
	SPK	Conference with Dave Ciciponi and Dawn Roberts regarding commercial lease of Tulsa location.	0.40		130.00
11/11/16	SPK	Exchange e-mails with Sid Swinson regarding S&W Supply work in progress.	0.40		130.00
	SPK	Conference with John Hare and others regarding purchase of Tulsa business assets and work in progress at Big Cabin and Locust Grove.	1.50		487.50
11/14/16	SPK	Quick e-mail to GE regarding plan to sell work in progress.	0.10		32.50
	SPK	Review e-mail from GE, detailed, about its work in progress.	2.20		715.00
	SPK	Review Pitney Bowes lease and request for equipment.	0.50		162.50
	SPK	Exchange e-mails with Sid Swinson regarding S&W work in progress and plant inspections in Locust Grove and Utah	0.30		97.50
11/15/16	SPK	Forward Gordon Brothers contact information to Andy Turner.	0.10		32.50
	SPK	Review e-mail of Clayton Ketes regarding Constellation New Energy work in progress.	0.20		65.00
	SPK	Consultation with Philip Childers regarding terms of global purchase.	0.60		195.00
	SPK	Consultation with Matt regarding S&W work in progress (inspection and denial of his intent to remove work in progress).	0.40		130.00
	SPK	Exchange e-mails with Dawn Roberts regarding prospective tenant	0.20		65.00

		inspection of leased premises.			
	SPK	Telephone conference call with Dean Glover of Miratch regarding asset purchase.	0.20		65.00
11/16/16	SPK	Telephone conference call with Ulos Anderson regarding global proposal by Gordon Brothers.	0.50		162.50
	SPK	Telephone conference call with Steve Curnuttee regarding drop box access of EIT records.	0.20		65.00
	SPK	E-mail Glenn Reisman regarding GE work in progress.	0.10		32.50
	SPK	Conference with John Hare and Mike Housley regarding offers on St. George and EIT intangibles.	2.00		650.00
11/17/16	SPK	Telephone conference call with Steve Harris and Rennel Berrie of Flour Canada regarding steam generator that is complete.	0.50		162.50
	SPK	Verify wire receipt from Phoenix Industrial.	0.10	0.10	32.50
	SPK	Telephone conference call with Glen Selby regarding costs to prepare books.	0.30	0.30	97.50
11/18/16	SPK	Two (2) telephone conference calls with Ulos Anderson regarding global bid for all assets -- \$3.75 million is too low even as a Stalking Horse.	0.60		195.00
	SPK	Exchange e-mails with Glenn Reisman regarding GE work in progress.	0.20		65.00
	SPK	E-mail Andy Turner regarding lackluster bids from Gordon Brothers and PPL Group.	0.10		32.50
	SPK	Review Tiger Group Request to bid.	0.10		32.50
	SPK	Conference with Glenn Selby regarding asset sale proposals.	0.50		162.50
11/21/16	KCW	Draft Application to Extend Time to File Schedules and SOFA	0.15		41.25
11/22/16	SPK	Conference with Andy Turner regarding work in progress and sale offers.	0.50		162.50
11/23/16	SPK	Exchange e-mails with Ulos Anderson and Gordon Brothers, regarding price breakout and review of letter of intent.	0.25		81.25
	SPK	Telephone conference call with Mike Harris regarding Fluor and its equipment that has been paid for.	0.30		97.50
	SPK	Review Fluor payment documents	0.50		162.50
	SPK	Telephone conference call with John Hare regarding status of offers.	0.25		81.25
	SPK	Telephone conference call with Phil Booz with GE regarding sale of work in progress and schedule equipment inspection.	0.30		97.50
11/28/16	SPK	Review 2004 Exam Motion and Orders regarding Constellation	0.50		162.50
	SPK	Conference with Sid Swinson and Andy Turner with Shon Hopkins regarding S&W work in progress	1.00		325.00
	SPK	Conference with Andy Turner and Shon Hopkins regarding Fluor and Constellation work in progress	0.50		162.50
	SPK	Telephone conference call with Judy Budtz regarding appraisals for PPI Group	0.10	0.10	0.00
11/29/16	SPK	Telephone John Hare and Phil Childers regarding GE and S&W work in progress	0.50		162.50
11/30/16	SPK	Conference with Jamey Iceberg to preserve computer system and financial data.	1.50		487.50
	SPK	Research and draft Objection to Notice of Intent by Toyo to pay lien claim and offset against EIT	3.00		975.00

	SPK	Telephone conference call with Canadian attorney regarding retention and status of Toyo litigation	0.50		162.50
	SPK	Analyze Compromise offer by S&W	0.50		162.50
	WJI	Consult with SPK regarding technical (computers and stored information) aspects of case.	1.50		225.00
	WJI	Multiple EMC with Ron Johnson gathering information about the technology at Express including access accounts.	0.50		75.00
	WJI	Visit Site to check out facility pertaining to technology.	1.00		150.00
	KCW	Two (2) trips to headquarters to allow potential purchaser an opportunity to view space and office furnishings.	1.50	1.50	0.00
	KCW	Draft Declaration of Rebecca Tomlinson.	0.15		41.25
	KCW	Draft Application to Employ Rebecca Tomlinson	0.20		55.00
	SPK	Draft Objection to Motion for Relief from Stay by Constellation	1.00		325.00
	SPK	Telephone conference calls with Shon Hopkins and Glen Selby regarding terms of Constellation contract	0.50		162.50
	SPK	Conference with SISU regarding sale of GE work in progress	0.50		162.50
	SPK	Inspect GE work in progress with GE inspector	4.00		1,300.00
12/01/16	KCW	Exchange e-mails with Neal Tomlins regarding Rebecca Tomlinson and completion of schedules.	0.25		68.75
	KCW	Telephone conference call with Rebecca Tomlinson regarding employment to assist with schedules.	0.50		137.50
	SPK	Prepare for Constellation settlement v. contested hearing.	0.50		162.50
	SPK	Send appointment information to 401(k) servicer so individual employees can access accounts.	0.20	0.20	0.00
	SPK	Exchange e-mails with Sid Swinson regarding additional terms of settlement with S&W work in progress.	0.75		243.75
	SPK	E-mail term sheet of settlement to Andy Turner regarding Constellation.	0.25		81.25
	SPK	Exchange e-mails with Bob Pielsticker regarding furniture sale of Corporate offices.	0.20		65.00
	SPK	Two (2) telephone conference calls with Clay Ketter regarding issues to settle Constellation stay motion.	0.60		195.00
	SPK	Review and respond to settlement offer (impossible timing) as to Constellation's requests	0.50		162.50
	SPK	Telephone conference call with Glen Selby regarding requirements of name plates.	0.50		162.50
	SPK	Draft Objection to 2004 Exam.	0.50		162.50
	WJI	Log into Meraki Appliances and analyze configurations.	0.75		112.50
	SPK	Telephone conference call with Clay Ketter regarding resolution of stay motion for Constellation.	0.30		97.50
12/02/16	SPK	Telephone conference call with Glen Selby regarding procedure to complete Constellation job.	0.50		162.50
	SPK	Telephone conference call with Clay Ketter regarding additional costs and delay regarding Constellation job.	0.30		97.50
	SPK	Telephone conference call with Sid Swinson regarding terms of S&W settlement.	0.30		97.50
	SPK	Review reply by Constellation to Trustee's Objection to Stay.	0.10		32.50
	SPK	Telephone conference call with Clay Ketter regarding grounds for derogatory reply.	0.30		97.50

	SPK	Complete forms for Constellation to approve payment of additional work.	0.40		130.00
	SPK	Telephone conference call with John Hare regarding status of purchase offer of St. George and GE.	0.30		97.50
	SPK	Telephone conference call with Andy Turner and Ulos Anderson with Gordon Brothers regarding valuations, payment purchase agreement and global sale.	0.30		97.50
	SPK	Review one (1) CIS invoice and forward to Clay Ketter for Constellation.	0.25	0.25	0.00
	SPK	Telephone conference call with Louis Dakil to inspect office equipment, sale of equipment and sale of vehicles.	0.40	0.40	0.00
	SPK	Review and revise compromise letter from Sid Swinson regarding S&W to include waiver of unsecured claim.	0.50		162.50
	WJI	Site visit to obtain laptop to attempt remote entry into system to evaluate the technical setup.	1.00		150.00
	WJI	Access VPN with Express laptop to evaluate system architecture.	0.50		75.00
12/04/16	SPK	Review Constellation stay order and stipulation.	0.50		162.50
	SPK	Revise stay order, stipulation and circulate to parties.	0.50		162.50
12/05/16	KCW	Update declarations and e-mail them to R. Tomlinson.	0.30		82.50
	SPK	Exchange e-mails with Clay Ketter regarding revisions to Compromise and Stipulation regarding Constellation.	.50		162.50
	SPK	Meet with Scott Rice regarding inventory of office furniture.	3.00	3.00	0.00
	WJI	Work on getting into the 365 admin console to export email.	1.00		150.00
12/06/16	DWJ	Email correspondence to Wells Fargo to turnover funds in Express Integrated account	0.25		23.75
	DWJ	Draft application and affidavit to employ Dakil.	0.25		23.75
	KCW	Complete Application to Employ R. Tomlinson.	0.10		27.50
	SPK	Work on bank account collections.	0.50	0.50	0.00
	SPK	E-mail bank to continue as open certain accounts.	0.10	0.10	0.00
	SPK	Conference with auctioneer, Louis Dakil regarding sale of Express Integrated Technologies furniture.	1.50	1.50	0.00
	SPK	Telephone conference call with Phil Booz to continue negotiations of GE work in progress	0.30		97.50
	SPK	Three (3) telephone conference calls with Clay Ketter regarding Entry of Order and inspection of plates.	0.30		97.50
	SPK	E-mails with Glenn Selby regarding timing of paperwork and stamping of plates for Constellation.	0.20		65.00
	SPK	Telephone conference call with Brandon Bickle regarding procedure to reduce and limit notice.	0.25		81.25
12/07/16	KCW	Begin drafting Motion to use property of the estate.	0.50		137.50
	KCW	Work on case management budget.	0.50		137.50
	SPK	Conference with Broach Engineering regarding inspection of Express Integrated Technologies intellectual property; including tour of computer system and project books..	2.00	2.00	0.00
	SPK	Conference with Express Integrated Technologies, OneCIS and Constellation to inspect plates and books.	3.50	3.50	0.00
	SPK	Conference with Broach Engineering regarding inspection of EIT intellectual property, including tour of computer system and project books.	2.00	2.00	0.00

	SPK	Telephone conference call with Bill Graham regarding Non-Disclosure Agreement for Intellectual Property sale.	0.20		65.00
	SPK	Telephone conference call with Sid Swinson regarding notice of S&W settlement.	0.10		32.50
	SPK	Review S&W Motion to Approve Compromise.	0.40		130.00
	SPK	Research property of estate cases for work in progress regarding S&W settlement.	1.00		325.00
	SPK	Telephone conference call with Sid Swinson regarding revisions to settlement with S&W.	0.40		130.00
	SPK	Prepare instructions for completion of paperwork and plates for Constellation.	0.25	0.25	0.00
12/08/16	SPK	Exchange e-mails with Phil Childers regarding GE sale.	0.25		81.25
12/09/16	SPK	Review e-mail regarding 401(k) IRS audit.	0.20	0.20	0.00
	SPK	Telephone conference call with Shon Hopkins regarding S&W books.	0.20	0.20	0.00
	SPK	Review Default Judgment centered in Canada on behalf of Lauren.	0.30		97.50
12/12/16	KCW	E-mail to Rebecca Tomlinson – update status of employment.	0.20		55.00
	RPS	Review documents received from SPK re: pending action in Calgary and research legal issues to stop legal action pending in Canada	3.70		1,202.50
	SPK	Conference with S&W representative to inspect S&W equipment.	1.00	1.00	325.00
12/13/16	KCW	Receive, review and reply to B. Pielsticker e-mail regarding potential inventory for computers.	0.20		55.00
	KCW	Receive, review and reply to Cheryl Zumwalde e-mail regarding computer inventory at office space.	0.10		27.50
	KCW	E-mail to Rebecca Tomlinson regarding results of hearing on Application to Employ.	0.20		55.00
	KCW	Draft 2 nd Application to Extend Time to File Schedules and SOFA.	0.50		137.50
	KCW	Review and approve Motion to Show Cause (EIT and Toyo).	0.30		82.50
	KCW	Prepare for hearing on Application to Employ R. Tomlinson.	0.50		137.50
	KCW	Attend hearing on Application to Employ R. Tomlinson.	1.00		275.00
	RPS	Continue review of documents and research of legal issues re: pending Canadian proceeding	2.00		650.00
	RPS	Telephone calls with S. Fitz and A. Turner re: possible resolution of dispute and strategy to proceed with TRO as to foreign entity.	0.60		195.00
	RPS	prepare motion to show cause re: violation of automatic stay.	1.00		325.00
	SPK	Exchange e-mails with Andy Turner regarding insurance coverage.	0.30	0.30	0.00
	SPK	Telephone conference calls with Robert Skeith to prepare him for Toyo matter.	1.00	1.00	0.00
	SPK	Review Motion to Show Cause regarding Toyo matter.	0.25		81.25
	SPK	E-mail Toyo attorney regarding violation of stay regarding hearing on determination of priorities.	0.25		81.25
	SPK	Draft Initial Order to Show Cause on Toyo.	0.50		162.50
12/14/16	SPK	Series of telephone conference calls with Mike Housley, Phil Childers and John Hare regarding terms of Sisu offer to purchase Express Integrated Technologies intellectual property and furniture and Express Metal Fabricators St. George, Utah equipment.	2.00	2.00	0.00
	SPK	Conference call with Sisu and Andy Turner to arrive at sales price for St.	0.50	0.50	0.00

		George, Utah assets and GE's work in progress.			
	SPK	Telephone conference call with Toyo Engineering attorneys in Canada regarding letter of credit reduction and stay of lien priority action.	0.50		162.50
	SPK	Review and revise Consent Order to include reference to bankruptcy stay.	1.30		422.50
	SPK	Review Andy Turner's comments to Toyo Order.	0.10		32.50
	SPK	E-mail Phil Carson regarding Toyo issues and Lauren lien claim that was defaulted.	0.25		81.25
12/15/16	KCW	Meet with Phil Childers at office to review equipment to be purchased.	2.00	2.00	0.00
	KCW	Exchange e-mails with Sid Swinson regarding meeting the medical group at the office.	0.20	0.20	0.00
	KCW	E-mail to R. Tomlinson-working on schedules.	0.10		27.50
	SPK	Review lien and litigation strategy from Phil Carson regarding Toyo and Lauren lien claims in Canada.	1.20		390.00
	SPK	Exchange e-mails with landlord regarding rejection of lease of Express Integrated Technologies.	0.30		97.50
	SPK	Coordinate inspection of Express Integrated Technologies property so that Sisu and prospective tenant can make bids on the furniture.	0.30	0.30	0.00
	SPK	Review and revise Toyo Agreed Order regarding Lauren and Toyo liens on property of the estate.	0.50		162.50
	SPK	Exchange e-mails with landlord regarding rejection of lease of Express Integrated Technologies..	0.30		97.50
	SPK	Exchange e-mails with IT Director regarding computers.	0.25	0.25	0.00
	SPK	Coordinate inspection of Express Integrated Technologies property so that Sisu and prospective tenant can make bids on the furniture.	0.30		97.50
12/16/16	KCW	Prepare change of address for creditors on matrix	1.00		275.00
	SPK	Telephone conference call with Brian Fahnestock at Peerless regarding Express Integrated Technologies intellectual property.	0.10	0.10	0.00
	SPK	Telephone conference call with Phil Booz of GE regarding sale of Sisu.	0.30		97.50
12/16/16	SPK	E-mail Clay letter regarding Consellation documents needed.	0.25		81.25
	SPK	Conference with IT Director to ensure retention of Corporate data.	1.00	1.00	0.00
12/18/16	SPK	Work on priority of lien issues with Toyo.	1.50		487.50
	SPK	Exchange e-mails with Sisu regarding computer server and data.	0.10	0.10	0.00
	SPK	Work on priority of lien issues with Toyo.	1.50		487.50
12/19/16	KCW	Draft e-mail to Cheryl Zumwalt (property manager) for a copy of the lease on the office.	0.10		27.50
	KCW	Receive and review change of address correspondence.	0.50		137.50
	KCW	E-mail R. Tomlinson regarding completion of Schedules and SOFA.	0.10		27.50
	SPK	Exchange e-mails with Sid Swinson regarding sale of furniture and rejection of landlord lease regarding Express Integrated Technologies.	0.50		162.50
	SPK	Exchange e-mails with Andy Turner regarding release of lien as to Express Integrated Technologies furniture sale.	0.30		97.50
	SPK	Telephone conference call with Sid Swinson regarding itemized list of furniture and equipment.	0.50		162.50
	SPK	Research time and grounds to reject non-residential lease regarding Express Integrated Technologies offices.	0.70		227.50

	SPK	Telephone conference calls and e-mails with Rabobank and U.S. Trustee regarding collateralization of funds in excess of \$250,000.	0.50	0.50	0.00
	SPK	Telephone conference call with Katherine Vance regarding case history.	0.50	0.50	0.00
	SPK	Issue discovery request for Express Integrated Technologies lease.	0.25		81.25
	SPK	Review Default Judgment entered in Canada on behalf of Lauren.	0.30		97.50
	SPK	Research time and grounds to reject non-residential lease regarding Express Integrated Technologies offices.	0.70		227.50
	SPK	Telephone conference call with Roger Broach regarding offer to purchase assets in competition with Sisu.	0.20	0.20	0.00
	SPK	Outline terms of sale with Sisu so that purchase and sale agreement could be drafted.	0.50	0.50	0.00
	SPK	Telephone conference call with Phil Childers regarding Sisu sale terms.	0.50	0.50	0.00
	SPK	E-mail Andy Turner regarding Sisu terms.	0.20	0.20	0.00
	SPK	Telephone conference call with Shon Hopkins regarding Fluor settlement offer of \$110,000.	0.20		65.00
12/20/16	KCW	Meet with Sisu and pain Doctor's office to review items to be sold and Rebecca Tomlinson regarding schedules.	4.00	4.00	0.00
	SPK	Review draft Notice of Sale of Office Furniture.	0.30		97.50
	SPK	Review draft Notice of Rejection of Express Integrated Technologies lease.	0.30		97.50
	SPK	Two (2) telephone conference calls with Clay Ketter regarding failure to pay funds for Consent Order and Constellations desire for schematics.	0.40		130.00
	SPK	Telephone conference call with Steve Harris regarding Fluor's desire to recover property and my argument that the property is property of the Estate's offer to settle.	0.50		162.50
	SPK	E-mail Straub Metals S&W's motion claiming ownership of steel delivered by Straub and unpaid.	0.10		32.50
	SPK	Telephone conference call with Tiger regarding auction bid for all assets.	0.30	0.30	0.00
	WJI	TC with Karen and Rebecca troubleshooting email access.	0.50	0.50	0.00
12/21/16	KCW	E-mail to S. Swinson regarding offer on office furniture.	0.10		27.50
12/21/16	KCW	Telephone conference call with G. Pappas regarding 401(k) plan issues.	0.20		68.75
12/21/16	KCW	Review documents from Rebecca's computer for schedules.	5.00		1,375.00
	SPK	Conference with Harry Wong and Jeff Wirt regarding inspection of GE work in progress and bidding procedure for Express Metal Fabricators assets.	3.00	3.00	0.00
	SPK	Exchange e-mails with Sisu regarding Purchase and Sale Agreement and office furniture issues.	0.50	0.50	0.00
	WJI	Troubleshoot email connectivity and access to Rebecca email. work on exporting email to PST file.	1.00	0.50	0.00
12/22/16	KCW	Trip to office regarding Rebecca's computer.	2.50	2.50	0.00
	SPK	Telephone conference call with Sid Swinson regarding Tulsa Pain Management asset purchase and lease.	0.20		65.00
	SPK	E-mail Harry Wong regarding documents and bids needed for GE sale.	0.50	0.50	0.00
	SPK	Three (3) e-mails to Andy Turner regarding Inova expression of interest, list of assets pending sale and update on furniture division between Sisu and Tulsa Pain Management.	0.40	0.40	0.00
	SPK	Telephone conference call with Phil Childers regarding furniture issues with Tulsa Pain Management.	0.20	0.20	0.00

	SPK	Telephone conference call with Phil Childers regarding GE contract and status of purchase and sale agreement.	0.50		162.50
12/27/16	KCW	Telephone conference call with Rebecca Tomlinson regarding remote computer access and progress on schedules.	0.25		68.75
	SPK	Review Minutes of meeting with Innova regarding sale of Express Integrated Technologies IP assets as counter bid to Sisu.	0.50	0.50	0.00
	SPK	E-mail Harry Wong regarding Innova's bid and procedures to bid over Sisu.	0.50	0.50	0.00
	SPK	Exchange e-mails with IT Director to preserve e-mail accounts and server information.	0.50	0.50	0.00
	SPK	Telephone conference call with Cobra issuer regarding contribution refund for Express Group.	0.25	0.25	0.00
	SPK	Review bonding for cases bidding in excess of \$250,000.	0.25	0.25	0.25
	SPK	Telephone conference call with Ken Smith regarding details of accounts receivable purchase by Sisu.	0.50	0.50	0.00
12/28/16	SPK	Telephone conference call with insurance company attorney regarding stay motion and adequate protection.	0.30		97.50
	SPK	Telephone conference call with Jeanette with insurance to cancel worker's compensation policy.	0.30	0.30	0.00
	SPK	E-mail Jeanette regarding cancellation of worker's compensation policy effective November 9, 2016.	0.50	0.30	0.00
	SPK	Telephone conference call with John Hare regarding terms of Sisu offer.	0.30	0.30	0.00
	SPK	Exchange e-mails with Ken Smith regarding terms to purchase and sale agreement suggested by Sisu and Bank Group.	0.30	0.30	0.00
12/29/16	KCW	Exchange e-mails with R. Tomlinson regarding status of work on schedules.	0.20		55.00
12/30/16	KCW	Continue reviewing documents on disk-schedule preparation.	1.50		412.50
	KCW	E-mail to Rebecca Tomlinson regarding priorities of each task.	0.20		55.00
	SPK	Review invoices from landlord of Express Integrated	0.20		65.00
12/31/16	SPK	Conference with Rebecca Tomlinson regarding assets and completion of schedules	1.50	1.50	0.00
	SPK	Review purchase and sale agreement for terms to include in Motion to Approve Sale.	0.30		97.50
	SPK	Review e-mails between Trustee and Sisu establishing values and sale terms to include in Motion to Approve Sale.	0.30	0.30	0.00
	SPK	Draft 9 page Motion to Approve Sale with detailed asset description involving two (2) estates and competitive bidding procedure.	2.90		942.50
01/03/17	SPK	Revise Purchase/Sale Agreement with Sisu.	1.40		455.00
	SPK	Review additional changes by Sisu and the Bank Group.	0.60		195.00
	SPK	Telephone conference call with Sid Swinson regarding S&W Order Approving Compromise.	0.10		32.50
01/04/17	KCW	Review documents on external drive and work on schedules.	1.00		275.00
	SPK	Telephone conference call with landlord of EIT regarding rejection of lease, sale of furniture and administrative claim.	0.30		97.50
	SPK	Review asset database for EIT.	1.50	1.50	0.00
	SPK	E-mail Andy Turner regarding removal of \$250,000 accounts receivable guaranty from Sisu sale so that sufficient time can be had to market Sisu sale.	0.50	0.50	0.00
	SPK	Telephone conference call with John Hare regarding Sisu sale and change in terms regarding accounts receivables.	0.25	0.25	0.00
01/05/17	KCW	Begin draft of Motion to Extend Deadline regarding Executory Contracts.	0.20		55.00

	KCW	Begin compiling list of work in progress related executory contracts.	0.50		137.50
	KCW	Continue schedule preparation.	0.50		137.50
	KCW	Draft Motion to Extend Time to File SOFA.	0.10		27.50
	KCW	Draft Report regarding Declaration.	0.10		27.50
	SPK	Update Phil Booz with GE on sale to Sisu.	0.10	0.10	0.00
	SPK	Telephone conference call with Jeff Wirt with Innova regarding amount of bid and bidding procedure of Sisu sale.	0.40	0.40	0.00
	SPK	Telephone conference call with Jeff Wirt regarding Innova.	0.10	0.10	0.00
	SPK	Prepare for conference call regarding Toyo and Lauren invoices.	0.50		162.50
	SPK	Conference with IT Director to make sure computers and servers are operational.	0.30	0.30	0.00
01/06/17	KCW	Two (2) telephone conference calls with Paradigm Realty regarding access to space.	0.25		68.75
	KCW	Complete compiling list of work in progress related executory contracts and addresses.	0.50		137.50
	KCW	Complete preparation of schedules.	1.00		275.00
	KCW	Draft Application to Shorten Notice.	0.50		137.50
	KCW	Draft Order Shortening Notice.	0.20		55.00
	KCW	Draft prescribed Notice.	0.30		82.50
	SPK	Research Notice and grounds to reject commercial lease.	0.50		162.50
	SPK	Review Tulsa office lease.	0.20	0.20	0.00
	SPK	Draft Motion to reject Tulsa office lease.	1.20	1.20	0.00
	SPK	Conference with Jeff Wirt and Rusty regarding Innova's research on GE project.	2.50	2.50	0.00
	SPK	Draft Non-Disclosure Agreement with Innova regarding intellectual property of Express Integrated Technologies.	1.50		487.50
01/07/17	KCW	Complete Application to Shorten Notice.	0.50		137.50
	KCW	Complete Order Shortening Notice.	0.20		55.00
	KCW	Complete prescribed Notice.	0.20		55.00
	SPK	Review Schedules of Assets and Liabilities before filing.	1.00	1.00	0.00
01/08/17	SPK	Revise Application to Shorten Notice to Sisu.	0.30		97.50
	SPK	Revise Order Shortening Notice to Sisu.	0.30		97.50
	SPK	Revise Notice of Sale to Sisu.	0.30		97.50
	SPK	Draft Motion to Sell Furniture to Tulsa Pain.	0.90		292.50
	SPK	Draft Application to Shorten Notice to Tulsa Pain (furniture).	0.40		130.00
	SPK	Draft Notice of Sale to Tulsa Pain (furniture).	0.40		130.00
	SPK	Draft Order Shortening Notice to Tulsa Pain (furniture).	0.30		97.50

01/09/17	DWJ	Draft cert of service re: Motion for order extending time w/n which trustee may assume or reject ex contracts.	0.20		19.00
	SPK	E-mail Andy Turner regarding Toyo and Lauren arbitration issues.	0.20		65.00
	SPK	Review and revise Motion to Extend Time to Assume/Reject work in progress.	0.30		97.50
	SPK	Adapt purchase and sale agreement from Express Metal Fabricators with Express Integrated Technologies.	0.25		81.25
	SPK	Final revisions of Sale Motion and Application to Shorten Notice	0.50		162.50
	SPK	Prepare exhibits for sale motion.	0.30		97.50
	SPK	Conference with Shon Hopkins regarding S&W work in progress by going through procurement long, purchase orders, map welds and material tracking reports.	2.50	2.50	0.00
	SPK	Exchange e-mails with Sid Swinson and S&W regarding availability of books and Locust Grove inspection.	0.60	0.60	0.00
	SPK	Final revisions to sale motion to Tulsa Pain Consultants.	0.40		130.00
	SPK	Exchange e-mails with Sid Swinson regarding identification of furniture to be sold.	0.20	0.20	0.00
	SPK	Draft reservation to Express Integrated Technologies sale of computers with Sisu so that the estate can maintain business records.	0.50		162.50
	SPK	Review correspondence and arbitration pleadings from Lauren regarding Toyo account receivables.	0.60		195.00
01/10/17	KCW	Attend hearing on sale procedure	0.30		82.50
	SPK	Review Motion to Sell to TPC in preparation of hearing on shortening notice.	0.20		65.00
	SPK	Review Motion to Sell to Sisu in preparation of hearing on shortening notice.	0.20		65.00
	SPK	Review Motion to Reject lease as it relates to TPC and Sisu sales.	0.10		32.50
	SPK	Review schedules for other asset and creditor issues.	0.30		97.50
	SPK	Review Order Shortening Notice.	0.10		32.50
	SPK	Draft Notice of Sale regarding Sisu.	0.10		32.50
	SPK	Draft Notice of Sale regarding TPC.	0.10		32.50
	SPK	Review e-mail out package. Order Notice, Motion for Sisu and TPC.	0.25		81.25
	SPK	Attend hearing on Motion to Shorten Notice.	0.25	0.25	0.00
	SPK	Telephone conference call with John Hare regarding competitive bidding.	0.25	0.25	0.00
	SPK	E-mail Innova regarding sale motion and competitive bid.	0.10	0.10	0.00
01/11/17	SPK	Telephone conference call with Phil Childers regarding Innova prospects of competitive bid and GE preference.	0.40	0.40	0.00
	SPK	Telephone conference call with Phil Booz regarding sale motion and issues with Sisu and Innova.	0.60	0.60	0.00
	SPK	Conference call with Toyo regarding invoices and validity of Lauren claims.	1.30		422.50
	SPK	Conference call with Constellation and Glenn Selby regarding fee to copy plans and diagrams.	0.80		260.00
01/12/17	DWJ	Draft cert of service re: Sale motion (doc #122), notice and orde3r.	0.20		19.00
	DWJ	Draft cert of service re: Sale motion (doc #91), notice and order.	0.20		19.00

	SPK	Telephone conference call with Jeff Wirt of Innova regarding records to support GE work in progress in St. George.	0.30	0.30	0.00
	SPK	E-mail Mike Housley regarding GE work in progress, inspection of same, and preparation of Technip and S&W works.	0.60	0.60	0.00
	SPK	Conference with John Hare and Phil Childers regarding GE's position of sale to Sisu v. Innova.	0.75	0.75	0.00
	SPK	Review meeting notes from Toyo regarding Lauren and account receivables owed.	0.30		97.50
	SPK	Telephone conference calls from two (2) persons desiring information on Express Integrated Technologies sale to Sisu.	0.50	0.50	0.00
01/13/17	KCW	Begin drafting Motion to Pay Administrative Expenses (Paradigm Realty lease).	0.75		206.25
	SPK	Telephone conference call with Jeff Wirt regarding inspection of GE work in progress in St. George.	0.30	0.30	0.00
01/15/17	SPK	Travel to St. George, Utah	3.00	3.00	0.00
01/16/17	KCW	Trip to Express Integrated Technologies office to allow Glen Selby access.	1.00	1.00	0.00
	SPK	Inspect St. George Steel location with Jeff Wirt of Innova to locate GE work in progress.	4.00	4.00	0.00
	SPK	Inspect St. George Steel location with Jeff Wirt of Innova to appraise equipment.	4.00	4.00	0.00
	SPK	Review office records for employees so that account receivables can be collected in the event Sisu is not the successful bidder.	1.00	1.00	0.00
	SPK	Travel from St. George, Utah regarding Innova inspection.	3.00	3.00	0.00
	SPK	E-mail Pacewicz regarding inclusion of patents in IP sale.	0.25		81.25
	SPK	Telephone conference call with Mike Hayes regarding requirements effect on sale of corporate assets and finality.	0.60		195.00
01/17/17	KCW	Exchange e-mails with Josh Fraese regarding conference call scheduling (Toyo litigation).	0.20		55.00
	KCW	Draft e-mail to Kelley Loud regarding Petro Chem work in progress.	0.20		55.00
01/18/17	DWJ	Various phone calls and emails regarding sale of assets.	1.00	1.00	0.00
	KCW	Review and respond to Mike Craige e-mail regarding discovery requests.	0.25		68.75
	KCW	Telephone conference call with John Fraese regarding Toyo and Lauren litigation and arbitration scheduling.	0.30		82.50
	KCW	Telephone conference call with Michael Pacewin (Innova) regarding sale and competitive bid.	0.25		68.75
	KCW	Review discovery from M. Craige and send e-mail to K. Tomlinson for assistance.	0.30		82.50
	KCW	Review Express Integrated Technologies Federal Express documents for license or perfection.	0.30		82.50
	SPK	Telephone conference call with Jeff Wirt regarding GE work in progress inventory and skid located in Murray, Utah.	0.25	0.25	0.00
	SPK	Make arrangements for Innova to inspect steel at Locust Grove regarding GE work in progress.	0.25	0.25	0.00
	SPK	Exchange e-mails regarding JD Young lease.	0.50		162.50
	SPK	Telephone conference call with Peerless representative and attorneys regarding equipment and assets.	0.50	0.50	0.00
	SPK	Draft Non-Disclosure.	0.50		162.50
01/19/17	DWJ	Draft 2 applications and 2 orders to pay admin claims (Automated Copy).	0.60		57.00
	KCW	Exchange e-mails with Industrial Assets regarding assets to be sold and access to Utah facilities.	0.30		82.50

	KCW	Receive and review lease agreements regarding office water system.	0.25		68.75
	KCW	E-mail to Rebecca Tomlinson regarding schedules and SOFA.	0.20		55.00
	KCW	Exchange e-mails with M. Craige regarding logistics of discovery project.	0.50		137.50
	KCW	Receive and review Innova's limited objection to Sisu sale.	0.15		41.25
	SPK	Answer specific bid questions by Innova to Mike Pacewicz.	0.30	0.30	0.00
	SPK	Telephone conference call with Jeff Wirt regarding GE issues with work in progress.	0.30	0.30	0.00
	SPK	Telephone conference call with Phil Booz regarding GE's intention with Sisu and my request that he not interfere with sale, possibility of going forward with Innova and his refusal to go forward with Peerless.	0.80	0.80	0.00
01/20/17	KCW	Trip to office to allow Federal Express and Healthy Solutions to recover their equipment.	1.50	1.50	0.00
	KCW	Exchange e-mails with R. Tomlinson regarding completion of schedules.	0.20		55.00
	SPK	Exchange e-mails with Mike Pacewicz regarding Innova's bid and requirement to follow PSA.	0.50		162.50
	SPK	Review tax returns from Mike Hayes for sales use tax.	0.50		162.50
01/23/17	KCW	Exchange e-mails with Mark Craige regarding Subpoena and access to Express Integrated Technologies computer system.	0.25		68.75
	KCW	Review document for Objection and begin drafting proposed sale order (Sisu).	1.00		275.00
	KCW	Analysis of Toyo and Lauren arbitration/litigation.	1.00		275.00
	SPK	Exchange e-mails with Innova regarding purchase and sale agreement.	0.30		97.50
	SPK	Telephone conference call with Innova's bank to verify ability to purchase assets.	0.10	0.10	0.00
	SPK	Review proposed changes to PSA by Innova.	0.40		130.00
	SPK	Draft e-mail rejecting all changes to PSA so that it will be consistent with existing PSA.	0.20		65.00
	SPK	Prepare for conference call with Lauren's attorney, Josh Fraese regarding Arbitration.	0.50		162.50
	SPK	Telephone conference call with Josh Fraese regarding Lauren arbitration and scheduling going forward.	0.90		292.50
	SPK	Review previous arbitration schedule and revise for upcoming arbitration call.	0.20		65.00
	SPK	Review offer on property by Innova of a \$1,350,000.00.	0.20	0.20	0.00
	SPK	Review limited objection by Peerless and bid of \$1,270,000.00 and request for too much intellectual property.	0.40	0.40	0.00
	SPK	Two (2) telephone conference calls with Phil Childers of Sisu regarding competitive offers, GE reaction and sale procedure.	0.30	0.30	0.00
	SPK	Two (2) e-mails with Chuck Greenough regarding access to Express Integrated Technologies' intellectual property on limited	0.20	0.20	0.00
01/24/17	KCW	Exchange e-mails with Ron Turnage regarding recovery of copiers (JD Young).	0.25		68.75
	KCW	Exchange e-mails with Kelly Gallagher regarding access to server for Mark Craige Subpoena.	0.20		55.00

	KCW	Work on SOFA.	1.50		412.50
	SPK	Exchange e-mails with Josh Fraese and Andy Turner regarding Arbitration hearing and concessions required by Lauren.	0.50		162.50
	SPK	Telephone conference call with Mac Finlayson regarding limited objection of GE	0.25		81.25
	SPK	Telephone conference call with Mac Finlayson regarding drawings drafted by GE v. Express Integrated Technologies.	0.25		81.25
	SPK	Exchange e-mails with Sam Bratton to resolve a Cormetech limited objection to Express Integrated Technologies sale regarding ownership of books and partially completed equipment.	0.75		243.75
	SPK	Two (2) telephone conference calls with Steve Soule regarding Sisu sale and issues with Peerless and GE Objections.	0.50		162.50
	SPK	Series of telephone calls and e-mails with Chuck Greenough and Peerless representatives regarding details of objection and access to assets.	1.25		406.25
	SPK	Draft Objection to Peerless sale objection.	0.70		227.50
	SPK	Draft objection to GE sale objection.	0.70		227.50
	SPK	Conference with Jamey Iceberg regarding computer operations after sale.	0.50	0.50	0.00
01/25/17	DWJ	Three e-mails to and from Wells Fargo and two telephone conversations re: bank statements/canceled checks. Draft two letters to Wells Fargo re: Requests for bank statements/canceled checks.	0.50	0.50	0.00
	SPK	Prepare for Arbitration Pre-trial Conference regarding Lauren's claims.	1.25		406.25
	SPK	Attend telephonic conference with Arbitrator on Lauren's claims.	0.75		243.75
	SPK	Prepare documents for sale motion to Sisu.	1.25		406.26
	SPK	Draft Witness List.	0.20		65.00
	SPK	Draft Exhibit List.	0.20		65.00
	SPK	Exchange e-mails with Sam Bratton to confirm resolution of Cormetech's objection to sale.	0.60		195.00
	SPK	Exchange e-mails with Mac Finlayson to confirm resolution of GE's objection to sale.	0.60		195.00
	SPK	Two (2) telephone conference calls with Mac Finlayson regarding intellectual property ownership and review of GE's contracts.	0.40		130.00
	SPK	Conference with Peerless regarding preparation regarding GE work in progress.	1.00		325.00
	SPK	Telephone conference call with Steve Soule about objection to Peerless bid.	0.20		65.00
	WJI	Identify and copy data for subpoena. Troubleshoot connection issues.	4.00		600.00
01/26/17	KCW	Telephone conference call with Rebecca Tomlinson - discuss schedules.	0.25		68.75
	KCW	Send text to Oliver Ogden regarding accounting work hours.	0.10		27.50
	KCW	Several telephone conference calls with J. Iceberg regarding server issues and response to subpoena.	0.50		137.50

	KCW	Send e-mail to Kelly Gallagher regarding hard copies of documents responsive to subpoena.	0.20		55.00
	KCW	Attend sale hearing.	1.25		343.75
	KCW	Review spreadsheet of Wells Fargo payments for SOFA.	0.30		82.50
	SPK	Prepare for hearing on objection to sale by Peerless.	0.70		227.50
	SPK	Review Section 363 for business judgment requirements to approve sale.	0.30	0.30	0.00
	SPK	Review and outline responses as to GE and Cormetech objections to sale.	0.20		65.00
	SPK	Review sale motion, notice and purchase and sale agreement for sale hearing.	0.30		97.50
	SPK	Attend hearing on Peerless objection and sale of assets by auction.	1.25	1.25	0.00
	SPK	Telephone conference call with Bonnie Hackler regarding U.S. Trustee's issues with sale.	0.20	0.20	0.00
	SPK	Review Motion to Quash subpoena of corporate records of Express Integrated Technologies.	0.20		65.00
01/27/17	DWJ	Prepare incoming wire instructions	0.25	0.25	0.00
	KCW	Analysis of computer access issues after closing date.	0.50		137.50
	KCW	Exchange e-mails with A. Turner regarding administrative rent claims.	0.10		27.50
	SPK	Draft Order Approving Sale.	1.50		487.50
	SPK	Revise Asset Purchase Agreement.	0.50		162.50
	SPK	Attend hearing on sale to Tulsa Pain.	0.20		65.00
	SPK	Exchange e-mails with Sid Swinson regarding Order Approving Sale to Tulsa Pain.	0.30		97.50
	SPK	Exchange e-mails with Rebecca Tomlinson regarding completion of schedules and SOFA.	0.10	0.10	0.00
	SPK	Prepare for and conduct extensive telephone call regarding issues involved with disputed invoices by Toyo.	1.50		487.50
	SPK	Prepare for and conduct extensive telephone call regarding issues involved with disputed invoices by Lauren.	1.50		487.50
	SPK	Draft revised Order Approving Sale regarding Innova.	0.60		195.00
	SPK	Work on closing documents for Innova sale.	1.50		487.50
	SPK	Review bankruptcy schedules and SOFA.	1.50	1.50	0.00
	SPK	Draft Advice of Bankruptcy regarding payment of sale proceeds by Innova.	0.20		65.00
01/29/17	SPK	Review revisions to APA from Innova in preparation of closing tomorrow.	1.00		325.00
	SPK	Review e-mail chain with Sam Bratton regarding Order entered without his alleged input.	0.25		81.25
	SPK	Review e-mail from landlord regarding sign on the outside of the building.	0.10		32.50
01/30/17	KCW	Complete draft of Application to Pay Administrative Expenses (rent) and e-mail to A. Turner for approval.	0.30		82.50
	SPK	Complete personal property description for Bill of Sale for Express Integrated Technologies.	0.90	0.90	0.00
	SPK	Sign Bill of Sale.	0.10	0.10	0.00

	SPK	Review and sign Assignment of Patents.	0.20	0.20	0.00
	SPK	E-mails to Swinson Innova and Pacewicz regarding furniture meeting and access to computer information.	0.60		195.00
	SPK	Exchange e-mails with Jamey Iceberg and Jean Frizzell regarding subpoenaed records.	0.70		227.50
	SPK	Telephone conference call with Jamey Iceberg on how to coordinate continued use of the Express Integrated Technologies office space to gather corporate records after sale closed and how to work out deals with Tulsa Pain and Innova.	0.40	0.40	0.00
	SPK	Telephone conference call with Rusty of Innova regarding access to Express Integrated Technologies computer information, work out of rent with Tulsa Pain and removal of GE work in progress.	0.20	0.20	0.00
	SPK	E-mail Jeff Wirt of Innova regarding St. George issues of rent, computers, account receivables and equipment.	0.20	0.20	0.00
	SPK	Telephone conference call with Mark Craige regarding my opposition to a 2004 exam regarding production of documents in lights of Motion to Quash.	0.20		65.00
01/31/17	KCW	Draft Request and Order to Extend Time to Accept or Reject Executory Contracts.	0.40		110.00
02/01/17	SPK	Review offices for financial information to preserve as lease is expiring.	2.50	2.50	0.00
	SPK	Exchange e-mails with landlord and Tulsa Pain regarding new hearings and elevator access.	0.40	0.40	0.00
	SPK	Conference with Innova and Tulsa Pain regarding division of assets sold to each.	0.50	0.50	0.00
	SPK	E-mail itemization of assets purchased and chart of offices to show location of the same.	0.20	0.20	0.00
	SPK	Draft Objection to Fluor Motion for Relief from Stay.	0.70		227.50
	SPK	Research files at Express Integrated Technologies by Tony Pacifico's office for discovery items relevant to support claim against Toyo and defend as to Lauren.	2.50		812.50
	SPK	Review Express Integrated Technologies files for Fluor documents found e-mail requiring storage and reviewed account receivables ledger regarding amount owed.	1.00		325.00
	SPK	Telephone conference call with Andy Turner regarding likelihood of objection to Fluor stay motion.	0.25		81.25
02/02/17	KCW	Telephone conference call with Paradigm Realty regarding issues with leased premises (Innova and Tulsa Pain).	0.25		68.75
	SPK	Telephone conference call with Rusty of Innova regarding office furniture and computer equipment exchange with landlord and Tulsa Pain	0.25	0.25	0.00
	SPK	Conference with Jamey Iceberg at Express Integrated Technologies offices to address download of corporate financial records.	2.50		812.50
	SPK	Telephone conference call with David Muslin of PPL regarding commission and requirement to substantiate expenses	0.50	0.50	0.50
	SPK	Telephone conference call with Innova regarding its desire to rent Locust Grove to finish GE project	0.30	0.30	0.00

	SPK	Exchange e-mails with Elisabeth Gray regarding subpoenaed records	0.20		65.00
	SPK	Telephone conference call with Gray regarding subpoenaed records	0.20		65.00
	SPK	E-mail landlord of Express Integrated Technologies regarding lease rejection, payment and need for continued access	0.20		65.00
	SPK	Telephone conference call with Katherine Vance regarding interim distribution, matrix, notice to file claims and investment issues	0.25	0.25	0.00
	SPK	Research Motion to Quash subpoena of records.	1.00		325.00
	WJI	Download emails and pick up hard drives at EIT with DFS02 data.	3.00		450.00
02/03/17	DWJ	Draft cert of service re: Order Assume or Reject Executory Contracts.	0.20		19.00
	SPK	Work on Express Integrated Technologies' landlord issues.	1.00		325.00
	SPK	Work with Innova regarding computer records.	1.00	1.00	0.00
	SPK	Work on subpoena issues.	1.00		325.00
02/04/17	SPK	Review 401(k) notices.	0.60	0.60	0.00
02/05/17	SPK	Review plan to remove Intellectual property and furniture from Express Integrated Technologies offices.	0.30	0.30	0.00
02/06/17	KCW	Exchange e-mails with R. Tomlinson regarding meeting at Express Integrated Technologies to secure files.	0.20	0.20	0.00
02/07/17	SPK	Work on matrix reduction.	0.50	0.50	0.00
	SPK	Review Order Setting Hearing regarding Motion to Quash.	0.10		32.50
	SPK	Call Claude Neon about sign removal	0.20	0.20	0.00
02/08/17	SPK	Exchange e-mails with Sid Swinson regarding S&W and recovery of steel.	0.50		162.50
	SPK	Conference with Rebecca Tomlinson at Express Integrated Technologies office to inspect financial data that needs to be removed from offices.	4.00	4.00	0.00
	SPK	Draft chart of expenses to preserve Fluor's collateral.	1.00	1.00	0.00
	SPK	Telephone conference call with Chad Kutmas regarding resolution of stay motion.	0.50		162.50
	SPK	Draft Witness and Exhibit List.	0.50		162.50
	SPK	E-mail Andy Turner regarding possible settlement amount.	0.40		130.00
02/09/17	KCW	Telephone conference call with Josh Frasse regarding status of Toyo litigation.	0.20		55.00
	SPK	Complete negotiations with Chad Kutmas regarding preservation costs to be paid by Fluor.	0.75		243.75
	SPK	Telephone conference call with Court regarding resolution of contested matter.	0.10	0.10	0.00
02/10/17	KCW	Draft Request and Order to Reject Lease.	0.50		137.50
02/13/17	DWJ	Letter to Crestcom re: cash delivery	0.20	0.20	0.00
	SPK	Telephone conference call with Mike Pacewicz regarding rent, Conoco project and web page.	0.70		227.50
	SPK	Review Agreed Order regarding Fluor relief from stay.	0.25		81.25
	SPK	E-mail Jeff Wire regarding Cometeq equipment location not at Locust Grove.	0.10	0.10	0.00
	SPK	E-mail Sid Swinson regarding access to S&W steel at Locust Grove.	0.10	0.10	0.00

	SPK	Review schedules, matrix and corporate documents to prepare amended matrix.	3.50	3.50	0.00
	SPK	Telephone conference call with Glen Selby regarding Constellation payment of \$10,000.00.	0.20		65.00
	SPK	Review Declaration regarding Kentucky subpoena.	0.50		162.50
02/14/17	SPK	Draft Motion to Approve Compromise and Pay Administrative Expenses for Insurance Adequate Protection Payment.	1.50		487.50
	SPK	Revise Motion for Turner comments.	0.50		162.50
	SPK	Telephone conference call with Shon Hopkins regarding Conoco work in progress that has been completed, books completed, but not shipped and paid for.	0.50		162.50
02/15/17	SPK	Telephone conference call with Mike Pacewicz regarding Conoco contract, finished equipment and unpaid receivable.	0.50		162.50
	SPK	Research equipment ready for Conoco.	1.00		325.00
	SPK	Draft Compromise Motion and e-mail Chad Kutmas and Andy Turner regarding the same.	1.30		422.50
	SPK	Draft e-mail to Dakil regarding release of two (2) vehicles for Innova.	0.25	0.25	0.00
	SPK	Exchange e-mails with Jeff Wirt regarding recovery of vehicles.	0.20	0.20	0.00
	SPK	E-mail Pacewicz regarding Conoco receivable and ability to reduce for freight charges.	0.25		81.25
02/16/17	DWJ	Draft cert of service re: Compromise/admin expense motion.	0.20		19.00
	KCW	Conference call with Andy Turner and Josh Fraese regarding Toyo litigation.	0.30		82.50
	SPK	Manage matrix issues with Court Clerk.	0.50	0.50	0.00
	SPK	Telephone conference call with Karen Carden Walsh regarding Amended Compromise Motion regarding IPFS.	0.10		32.50
	SPK	Exchange e-mails with Tulsa Pain regarding disputed assets and exercise equipment.	0.20	0.20	0.00
	SPK	Review and respond to Sterling's request for a declaration.	0.20		65.00
02/17/17	KCW	Telephone conference call with contractor regarding need for 1099.	0.20		55.00
	SPK	Exchange e-mails with Tulsa Pain and Innova regarding asset to be allocated.	0.30	0.30	0.00
	SPK	Review e-mail from landlord regarding rent.	0.20		65.00
	SPK	Review e-mail regarding Patent Assignment.	0.20		65.00
	SPK	Review e-mail regarding technical support needed by former customers.	0.10	0.10	0.00
	SPK	Exchange e-mails with John Fraese regarding Lauren arbitration and settlement.	0.20		65.00

02/20/17	SPK	Conference with Don Bingham regarding responses to Motion to Quash.	1.00		325.00
	SPK	Review motor vehicles that can be sold.	0.25	0.25	0.00
	SPK	Exchange e-mails with Jeff Wirt and Louis Dakil regarding release of the vehicles purchase by Innova.	0.25	0.25	0.00
	SPK	Exchange e-mails with landlord regarding rent payment.	0.25		81.25
02/21/17	DWJ	Draft motion and notice to sell three vehicles.	0.75		71.25
	SPK	Revise Motion to Approve Sale of three (3) Honda vehicles.	0.30		97.50
	SPK	Draft Notice of Sale.	0.20		65.00
	SPK	Verify make, model and VIN for each car.	0.10	0.10	0.00
02/22/17	SPK	Exchange e-mails regarding S&W recovery of scrap metal.	0.30	0.30	0.00
	SPK	Exchange e-mails regarding Innova recovery of GE metal.	0.25	0.25	0.00
	SPK	Telephone conference call with insurance agent regarding continued D&O coverage.	0.50	0.50	0.00
	SPK	Review e-mails regarding property insurance coverage.	0.75	0.75	0.00
	SPK	Review and revise Motion to Settle (Fluor)	0.60		195.00
	SPK	Review Fluor's Motion and proposed Order to complete settlement terms	0.20		65.00
02/23/17	DWJ	Draft cert of service re: Sale motion and notice.	0.20		19.00
	SPK	Exchange e-mails with Mike Pacewicz regarding Innova's removal of steel at Locust Grove and equipment protection.	0.30	0.30	0.00
	SPK	Revise Motion to Settle with Fluor.	0.60		195.00
	SPK	Exchange e-mails with Chad Kutmas regarding terms and filing.	0.20		65.00
	SPK	Review check from Tulsa Pain.	0.10	0.10	0.00
	SPK	Review D&D insurance coverage with Lockton.	0.50	0.50	0.00
02/24/17	SPK	Telephone conference call with Shon Hopkins regarding retention to supervise removal of S&W and GE Steel from Locust Grove.	0.20	0.20	0.00
	SPK	Exchange e-mails with Shon Hopkins and Jamey Iceberg regarding computer software to complete Technip books.	0.30	0.30	0.00
02/27/17	SPK	Telephone conference call with Jeanette Schacherl regarding update of information to extend insurance on personal and real property.	0.20	0.20	0.00
02/28/17	SPK	Review insurance coverage and premiums.	0.40	0.40	0.00

	SPK	Review Paribas' consent to insurance	0.10	0.10	0.00
	SPK	Review personal property insurance and prepare for conference call with agent.	0.60	0.60	0.00
	SPK	Review Administrative Claim v. 506(c) charge as to rent claim.	0.40		130.00
03/01/17	SPK	Review insurance information regarding personal and real property.	0.20	0.20	0.00
	SPK	Draft revisions to property lists as to sold and abandoned items.	1.20	1.20	0.00
	SPK	Conference call regarding bidding of insurance.	0.50	0.50	0.00
03/02/17	SPK	Review changes to insurance bid regarding sale of assets.	0.50	0.50	0.00
	SPK	Draft Application to pay insurance	1.00		325.00
03/03/17	SPK	Telephone conference call with creditor from Washington regarding Proof of Claim.	0.25	0.25	0.00
	SPK	Review review status of hearings in Kentucky and Oklahoma	0.50		162.50
03/04/17	SPK	Review invoices for computer technology and back up of Express Integrated Technologies records.	0.10	0.10	0.00
	SPK	Inspect bank statements for October delivered by Wells Fargo and set up project for paralegal to analyze this and all statements.	0.50	0.50	0.00
03/06/17	SPK	Review charts, notes and backup to make settlement offer to Lauren.	0.70		227.50
	SPK	Telephone conference call with Andy Turner regarding settlement parameters with Lauren	0.20	0.20	0.00
	SPK	Work on asset allocation from Innova sale.	1.25	1.25	0.00
	SPK	Exchange e-mails with Jeannette regarding insurance issues.	0.20	0.20	0.00
03/07/17	SPK	Exchange e-mails with S&W regarding completion of removal of steel.	0.20	0.20	0.00
	SPK	Telephone conference call with Matt Tezak of S&W regarding steel removal and payments.	0.10	0.10	0.00
	SPK	Prepare for and attend telephonic conference call regarding Toyo and Lauren arbitration and possible settlement.	0.50		162.50
	SPK	Prepare for and attend telephonic conference call regarding S&W's final removal of steel and payment of compromise amount.	0.50		162.50
	SPK	Review Compromise Order with S&W.	0.10		32.50
	SPK	Telephone conference call with Sid Swinson to confirm completion of steel removal and payment.	0.20	0.20	0.00
	SPK	Review e-mail regarding draw by Traveler's regarding insurance.	0.10	0.10	0.00
03/08/17	KCW	Draft e-mail to Jamie at Tulsa Pain Consultants regarding access to facility for record retention.	0.20	0.20	0.00
	SPK	Review 401(k) Plan investment documents.	0.25	0.25	0.00
03/09/17	SPK	Exchange e-mails with Tulsa Pain and movers to complete removal of Express Integrated Technologies financial records.	1.00	1.00	0.00
03/10/17	KCW	Exchange e-mails with Sabrina at Tulsa Pain - coordinate access to space for records retrieval.	0.30	0.30	0.00

	SPK	Telephone conference call with Mike Housley regarding Technip project, status of completion, back charges and estimate of collections.	0.60		195.00
	SPK	E-mail Tori Guilfoyle regarding status of Technip work completion.	0.30		97.50
03/12/17	SPK	Review Motion to Approve Adequate Protection Payment to IPFS.	0.10		32.50
	SPK	Review Certificate of Service.	0.20		65.00
	SPK	Review Docket in this and all related cases for objections to insurance	0.10		32.50
	SPK	Draft Request for Order.	0.40		130.00
	SPK	Draft Order Approving Payment of Insurance coverage.	0.40		130.00
03/13/17	SPK	Review and revise Request and Order regarding IPFS before submitting to the Court.	0.20		65.00
	SPK	Review inventory removal by S&W and Innova.	2.00	2.00	0.00
03/14/17	SPK	Inspect Tulsa premises for remaining assets.	1.00	1.00	0.00
	SPK	Inspect Tulsa premises and transport financial records to storage.	4.00	4.00	0.00
03/15/17	DWJ	Review orders; deposits; schedules; update Forms 1 and 2.	2.00	2.00	0.0
	SPK	Work on Toyo invoice background and review three (3) boxes of records to discuss Express Integrated Technologies' lien rights.	1.25		406.25
	SPK	Telephone conference call with Josh Fraese regarding additional factors reducing Express Integrated Technologies' lien claim.	0.20		65.00
	SPK	Telephone conference call with Josh Fraese regarding settlement and expected proceeds to Lauren.	0.40		130.00
	SPK	Draft detailed memorandum of claims and defenses as to Toyo receivable and grounds for settlement.	0.50		162.50
	SPK	Work on Innova accounting.	0.50	0.50	0.00
	SPK	Review and sign IPFS check.	0.10	0.10	0.00
03/16/17	SPK	Exchange e-mails with Mike Pacewicz regarding crane removal from Murray Utah building.	0.50		162.50
	SPK	Telephone conference call with Bank Group regarding status of case litigation and expected costs.	0.50	0.50	0.00
03/17/17	SPK	Review settlement response by BNP Paribas regarding Toyo/Lauren possible settlement.	0.10		32.50
03/18/17	SPK	Review Certificate of Service regarding correct pleading and matrix and calendar objection date.	0.10		32.50
	SPK	Review Certificate of Service on vehicle auction and calendar objection date.	0.10		32.50
03/20/17	KCW	Edit and finalize Motion to Pay Rent for Express Integrated Technologies facility.	0.25		68.75
03/21/17	SPK	Draft Request for Order regarding Dakil Auction.	0.30		97.50
	SPK	Draft proposed Order Approving Dakil Auction.	0.30		97.50
	SPK	Attend hearing on allowance of Administrative Fees for mailouts.	0.50		162.50
	SPK	Draft two (2) simple orders approving expenses.	0.20		65.00

	SPK	Exchange e-mails regarding workers' compensation audit.	0.50	0.50	0.00
	SPK	Exchange e-mails with Andy Turner regarding support of settlement with Lauren.	0.10	0.10	0.00
	SPK	Exchange e-mails with Josh Fraese regarding Lauren offer of settlement.	0.10		32.50
	SPK	Exchange emails with Chad Kutmas regarding Fluor settlement order.	0.10		32.50
	SPK	Review and revise Request and Order Authorizing Sale of cars.	0.50		162.50
03/22/17	DWJ	Issue checks to Automated Copy.	0.15	0.15	0.00
	KCW	Meet with JD Young at Express Integrated Technologies for access recover copiers	1.00	1.00	0.00
	KCW	Work with Rebecca Tomlinson and Oliver Ogden regarding disbursement spreadsheet	1.00	1.00	0.00
	KCW	Review office location to determine which offices should be packed up	2.00	2.00	0.00
	KCW	Review rental bill from Paradigm (Tulsa office) and draft e-mail to Paradigm to waive late fees	0.25		68.75
	SPK	Work on Toyo and Lauren settlement.	1.25		406.25
	SPK	Several telephone conference calls with Josh Fraese regarding settlement proposals.	0.50		162.50
	SPK	Review invoice from Chris Masters regarding document retention.	0.10	0.10	0.00
	SPK	Telephone conference call with Avansic regarding forensic investigation as to former employees.	0.10	0.10	0.00
	SPK	Telephone conference call with Tori Guilfoyle regarding charge back documents (six (6) e-mails).	0.20		65.00
03/23/17	DWJ	Revise form 1 and prepare asset report.	0.50	0.50	0.00
	SPK	Review settlement with Fluor.	0.20		65.00
	SPK	Review Certificate of Mailing and dockets for objections.	0.10		32.50
	SPK	Draft Request for Order.	0.50		195.00
	SPK	Draft proposed Order Approving Compromise.	0.60		195.00
	SPK	Exchange e-mails with Josh Fraese regarding terms of \$430,000 settlement of Lauren.	0.80		260.00
03/24/17	SPK	Research disinterested as to former accountant with pre-petition claim being retained as accountant for the Bankruptcy Estate.	0.30		97.50
	SPK	Draft Application to Retain Accountant.	0.80		260.00
	SPK	Draft Declaration for Accountant.	0.40		130.00

	SPK	Revise Compromise Order with Fluor pursuant to Fluor's counsel's suggestions.	0.25		81.25
	SPK	Continued e-mails with Josh Fraese regarding Lauren settlement.	0.25		81.50
	SPK	Review Notice of Asset case.	0.10	0.10	0.00
	SPK	Outline remaining factors required to close case.	0.50	0.50	0.00
03/27/17	SPK	Draft letter to Shon Hopkins regarding release of Fluor equipment.	0.25	0.25	0.00
	SPK	Review Assignment of Express Integrated Technologies' Toyo claim to Lauren.	0.25		81.25
	SPK	Research Release and Indemnification needed by Express Integrated Technologies.	0.60		195.00
	SPK	Draft letter to Josh Fraese regarding modification of Assignment.	0.25		81.25
	SPK	Exchange e-mails with Chad Kutmas regarding Fluor Compromise Order, payment and recovery of equipment.	0.30		97.50
	SPK	Review response by Lauren to terms requested by Trustee.	0.20		65.00
03/28/17	SPK	Research Lauren arbitration and Toyo litigation to summarize controversy between Lauren and Express Integrated Technologies and Toyo and Express Integrated Technologies.	1.20		390.00
	SPK	Research elements to support settlement of controversy (reviewed factors I used in Petro Chem matter).	0.20		65.00
	SPK	Draft Motion to Approve Compromise with Lauren.	2.20		715.00
	SPK	Prepare financial forms for Fluor to process payment	0.20	0.20	0.00
	SPK	Circulate Compromise Motion to Turner and Fraese.	0.10		32.50
	SPK	Review releases from IPFS.	0.10	0.10	0.00
	SPK	Review changes requested by Lauren and BNP.	0.20		65.00
03/29/17	SPK	Research reports for worker's compensation audit.	1.25	1.25	0.00
	SPK	Work on Technip accounts receivables.	1.25		406.25
	SPK	Work on Lauren Settlement.	1.25		406.25
	SPK	Exchange e-mails with accountant.	0.25	0.25	0.00
03/30/17	DWJ	Draft cert of service re: Settlement motion (Lauren).	0.20		19.00
	DWJ	Email with Jennifer Logan and Rhonda Oakley re: claims.	0.25		23.75
04/03/17	SPK	Exchange e-mails with Lauren's attorney and Canadian Arbitrator regarding settlement.	0.50		162.50

	SPK	Work on account segregation to eliminate bank fee	0.10	0.10	0.00
	SPK	E-mail Josh Fraese regarding procedure to sign the Assignment, Proposed Order and payment of settlement.	0.30		97.50
04/04/17	KCW	Telephone conference call with Rebecca Tomlinson regarding assistance with workers' compensation audit.	0.25		68.75
	SPK	Two (2) telephone conference calls with Louis Dakil regarding April 13, 2017 sale of cars.	0.25	0.25	0.00
	SPK	E-mail Dakil regarding bids received on cars.	0.10	0.10	0.00
04/07/17	SPK	Telephone conference call with Sean Fitzgerald of Toyo regarding settlement with Lauren.	0.30		97.50
	SPK	E-mail Fitzgerald regarding terms of settlement.	0.30		97.50
04/09/17	KCW	Draft Request and Order for Payment of Rent.	0.50		137.50
04/10/17	SPK	Review Docket for Objections and conference with Karen Carden Walsh regarding Request for Order and Order.	0.25	0.25	0.00
	SPK	Conference with Sean Fitzgeralds regarding Toyo possible settlement with Lauren, termination of Letter of Credit to save fees and consent order to replacement collateral.	0.80		260.00
	SPK	E-mail Josh Fraese regarding Consent Order regarding removal of Letter of Credit.	0.30		97.50
	SPK	Respond to e-mail of Canadian Company regarding objection period to Lauren settlement.	0.25		81.25
	SPK	Review Order Approving Payment of Lease claim.	0.10		32.50
04/12/17	KCW	Begin drafting BNP Paribas Agreement.	1.50		412.50
04/14/17	SPK	Telephone conference call with Babcock litigation.	0.50	0.50	0.00
	SPK	Telephone conference call with PSO for Locust Grove.	0.25	0.25	0.00
04/18/17	SPK	Prepare for and attend status conference.	0.60		195.00
	SPK	Contact Rabo Bank regarding money market interest.	0.10	0.10	0.00
	SPK	Telephone conference call with Lisa Bonsall regarding Vogt Power and Babcock Energy claims, subpoena and lawsuit.	0.75	0.75	0.00
04/19/17	SPK	Review D&O coverage.	0.25	0.25	0.00
	SPK	Review Office 365 software package and how it relates to subsidiaries.	0.50	0.50	0.00
	SPK	Telephone conference call with Sean Fitzgerald regarding settlement with Lauren and issues with Toyo.	0.60		195.00
04/24/17	SPK	Review docket for Certificate of Mailing and Objections to Lauren Settlement.	0.20		65.00
	SPK	Draft Request for Order.	0.60		195.00

	SPK	Draft Order Approving Settlement of Controversies with Lauren.	1.20		390.00
	SPK	Forward draft of Order to Josh Fraese, attorney for Lauren and Sean Fitzgerald, attorney for Toyo.	0.30		97.50
	SPK	Review Consent Order and Release requested by Lauren for Canadian Arbitration.	0.40		130.00
	SPK	E-mail Josh Fraese regarding new pleadings and timing.	0.20		65.00
	SPK	Review e-mail regarding Canadian tax issue.	0.20		65.00
	SPK	E-mail Kevin Fite regarding status of Declaration.	0.10		32.50
04/24/17	SPK	Review D&O coverage.	1.00	1.00	0.00
04/25/17	DWJ	Transfer funds; issue checks re: insurance and rent.	0.30	0.30	0.00
	SPK	Exchange e-mails with Josh Fraese and Sean Fitzgerald regarding no objections to Lauren Compromise.	0.20		65.00
	SPK	Revise and submit Request for Order and Order Approving Compromise.	0.60		195.00
	SPK	Review check for D&O coverage.	0.10	0.10	0.00
04/26/17	SPK	Exchange e-mails with Tori Guilfoyle and Andy Turner regarding release of Technip LOC as part of sale and settlement motion.	1.25		406.25
	SPK	Telephone conference call with Josh Fraese regarding closing of sale of Express Integrated Technologies' claim against Toyo to Lauren.	0.30		97.50
04/27/17	SPK	Review Consent Order, Covenant Not to Sue Assignment and Release Agreement with Lauren Engineering.	0.30		97.50
	SPK	Draft letter to Josh Fraese delivering settlement documents conditioned solely in exchange for wire of settlement proceeds.	0.40		130.00
	SPK	Exchange e-mails with Mike Pacewicz regarding terms of final removal of GE work in progress.	0.40	0.40	0.00
	SPK	Telephone conference call with Shon Hopkins on value given to Innova as to use of equipment.	0.20	0.20	0.00
	SPK	Coordinate recovery of Fluor documents with Iceberg, Masters and Hopkins.	0.40	0.40	0.00
	SPK	E-mail Fluor attorney regarding Fluor documents.	0.10		32.50
04/28/17	SPK	Review counter signed Consent Order, Release and Assignment from Lauren Engineering.	0.30		97.50
	SPK	Verify Receipt of Settlement proceeds.	0.20	0.20	0.00
05/01/17	SPK	Review e-mail regarding Letter of Credit regarding Technip.	0.10		32.50
05/02/17	SPK	Exchange e-mails with Mike Housely regarding Technip settlement.	0.30		97.50
05/04/17	DWJ	Draft report of sale and draft 3 bills of sale (2008 Honda, 2008 Honda, 2006 Honda).	0.80		76.00

05/05/17	DWJ	Letters to 3 buyes re: 2008 Honda Accord, 2008 Honda Element and 2006 Honda Accord.	0.60		57.00
05/11/17	SPK	Work on computer issues for Fluor.	0.60	0.60	0.00
05/19/17	SPK	Telephone conference call with Mike Pacewicz regarding accounts receivable issue.	0.30	0.30	0.00
06/01/17	SPK	Review reports, tables and evaluations regarding arbitration with Toyo and Lauren from arbitrator (05/31/2017).	2.00		650.00
	SPK	Exchange e-mails with Mark Craige regarding discovery request regarding Kapsalis.	0.30	0.30	0.00
06/05/17	KCW	Telephone conference call with Mark Craige regarding need for Motion for 2004 Exam for document production.	0.25		68.75
06/06/17	SPK	Review documentation from Arbitration regarding fees, reimbursements and settlement completion (Toyo and Lauren).	3.00		975.00
06/12/17	SPK	Exchange e-mails with Kevin Fite regarding financial information needed for Canadian and U.S. tax returns.	0.40	0.40	0.00
	SPK	Review Motion for Relief from Stay by JD Young.	0.30		97.50
	SPK	Outline Objection to Stay Motion of JD Young.	0.30		97.50
06/13/17	SPK	Work on 401(k) Plan disclosures to American Funds	6.50	6.50	0.00
06/14/17	SPK	Review Motion for Relief from Stay and Leases.	0.30		97.50
	SPK	Draft comments as to objection to stay motion as two (2) leases are not properly perfected.	0.30		97.50
	SPK	Review e-mail from Andy Turner regarding possible settlement of stay motion with payment to the Estate.	0.10		32.50
06/21/17	KCW	Draft Objection to Motion for Relief (JD Young).	0.50		137.50
	SPK	Review 401(k) disbursement request.	0.30	0.30	0.00
	SPK	Execute disbursement form.	0.10	0.10	0.00
07/05/17	SPK	Outline settlement with JD Young regarding copiers not perfected.	0.50		162.50
07/06/17	KCW	Draft e-mail to S. Bratton regarding compromise of JD Young Motion for Relief.	0.20		55.00
	KCW	Review draft of Compromise Motion with BNPP.	0.50		137.50
	SPK	Begin review of Paribus secured claim as it related before the debt for equity transaction.	4.70		1,527.50
07/07/17	KCW	Draft e-mail to A. Turner regarding Compromise with BNPP	0.10		27.50
07/10/17	SPK	Review Motion to Compromise with Sam Bratton.	0.30		97.50
	SPK	Exchange several e-mails regarding my changes.	0.40		130.00

07/13/17	SPK	Telephone conference call with Andy Turner regarding bank claim analysis and reserve fund.	0.20		65.00
07/14/17	SPK	Prepare for and confer with Katherine Vance and Clara Dykes regarding remaining assets and status of case.	1.50	1.50	0.00
07/16/17	SPK	Prepare Status Report for Court.	1.60		520.00
07/17/17	SPK	Calculate 5% carve out, reserve and proposed distribution.	0.70	0.70	0.00
	SPK	Conference with Andy Turner regarding same.	0.20	0.20	0.00
07/21/17	KCW	Review and analyze second draft of compromise motion with BNPP	0.50		137.50
	SPK	Conference with Chris Masters regarding forensic accounting needed to complete tax return.	1.25	1.25	0.00
	SPK	E-mail Chris Masters instructions on future projects regarding account receivables and preferences.	0.30	0.30	0.00
07/24/17	KCW	Review UCC-1s and Oklahoma mortgages for perfection.	0.50		37.50
07/25/17	KCW	Draft e-mail to A. Turner regarding supporting documents to claim	0.20		55.00
07/26/17	KCW	Public records search for mortgages in Oklahoma, Indiana and Utah.	1.00		275.00
	KCW	Legal research regarding perfection of security agreement in deposit accounts.	1.00		275.00
	KCW	Edit Compromise with BNPP.	0.75		206.25
	SPK	Review financial data from Chris Master's necessary for completion of tax return.	2.00	2.00	0.00
07/27/17	SPK	Work on Motion to Pay Administrative Claims.	3.00		975.00
	SPK	E-mail Kevin Fite with financial information for tax return completion.	0.20	0.20	0.00
07/28/17	KCW	Continue edits regarding compromise motion with Express Integrated Technologies.	1.00		275.00
07/30/17	SPK	Draft Motion to Approve Compromise and Distribution with BNPP.	0.75		243.75
08/01/17	SPK	Draft Motion to Approve Administrative Expenses. Draft Motion to Approve Compromise with BNPP so that unsecured creditors get 5%	1.50		487.50
08/02/17	SPK	Draft Application to Pay Commission of Auctioneer (Dakil).	0.80		260.00
	SPK	File Motion to Settle with BNPP.	0.10	0.10	0.00
08/03/17	DWJ	Draft cert of service re: Motion to pay Dakil and Trustee (doc no. 234)	0.20		19.00
	DWJ	Draft cert of service re: It compromise motion with BNP (doc. 233).	0.20		19.00
	SPK	Review and sign Certificate of Mailing.	0.10	0.10	0.00

	SPK	Exchange e-mails with accountant regarding documents issues	0.30	0.30	0.00
08/08/17	SPK	Exchange e-mails with Kevin Fite regarding status of tax return.	0.20	0.20	0.00
08/09/17	SPK	Review financial files found by Chris Masters for tax return.	0.40	0.40	0.00
	SPK	Exchange e-mails with Kevin Fite regarding new financial records and ability to complete the tax return.	0.20	0.20	0.00
08/11/17	SPK	Pick up JD Young settlement check.	0.20	0.20	0.00
08/23/17	SPK	Draft Request for Order regarding auctioneer commission and expenses.	0.25		81.25
	SPK	Draft Request for Order regarding settlement and distribution regarding BNPP	0.25		81.25
	SPK	Draft Order Approving Settlement and Distribution regarding BNPP	0.30		97.50
	SPK	Draft Order Approving Auctioneer Commission and Expenses.	0.30		97.50
	SPK	Revise Order regarding Compromise.	0.10		32.50
	SPK	Exchange e-mails with Andy Turner regarding orders.	0.20		65.00
	SPK	Prepare chart of income and expenses for 2016 for Kevin Fite for 2016 tax return.	1.00	1.00	0.00
	SPK	E-mail Kevin Fite with description of income and expenses.	0.20	0.20	0.00
09/05/17	SPK	Review docket and authorize filing of Orders of Settlement and for Reimbursement of expenses	0.25		81.25
	SPK	Exchange e-mails with accountant and Andy Turner regarding completion of tax returns	0.50	0.50	0.00
09/06/17	SPK	Research grounds to wire Estate funds.	1.00	1.00	0.00
	SPK	Draft letter to U.S. Trustee for approval of wire transfers.	1.00	1.00	0.00
09/11/17	SPK	Work with Kevin Fite on tax return.	0.50	0.50	0.00
09/12/17	DWJ	Issue checks.	0.25	0.25	0.00
	SPK	Work on expense paperwork to get payments made.	2.00	2.00	0.00
09/13/17	DWJ	TC with BMS Banking. Draft outgoing wire transfer form. Two email correspondence to RaboBank re: Outgoing wire. TC with RaboBank re: Same.	0.70	0.70	0.00
	SPK	Telephone conference call with Tom Klein, creditor from Washington, regarding status of case.	0.10	0.10	0.00
	SPK	Work on wire transfer to BNP Paribus.	1.00	1.00	0.00
09/15/17	SPK	Work on Expense Reimbursement for Admin. Out of Pocket expenses	1.50		487.50

09/18/17	SPK	Exchange e-mails with Rusty and Jeff of Innova regarding title issues to vehicles.	0.50	0.50	0.00
09/19/17	SPK	Telephone conference call with California taxing authority regarding payment in 2017.	0.25		81.25
	SPK	Continue work on expense reimbursement/	1.00		325.00
09/20/17	DWJ	Prepare letter to Innova re: Vehicle titles (Honda Accord & Ford Pickup).	0.20	0.20	0.00
	SPK	Prepare transfer documents for sale of vehicles to Innova.	0.60		195.00
	SPK	Draft letter to IRS regarding status of tax returns.	0.60	0.60	0.00
09/24/17	SPK	Review tax forms from vendors and catalogue for accountant.	2.00	2.00	0.00
09/27/17	SPK	Confirm payment of general liability policy.	0.25	0.25	0.00
10/10/17	DWJ	Draft Annual and Interim Reports.	0.25		81.25
10/24/17	SPK	Prepare Status Reports for Bank Group.	0.50	0.50	0.00
10/26/17	SPK	Review and revise Form 1.	0.25	0.25	0.00
11/06/17	SPK	Telephone conference call with Canadian Hauling company regarding equipment stored.	0.25	0.25	0.00
11/08/17	SPK	Review accounting from Innova regarding account receivables refund.	1.50	1.50	0.00
11/13/17	SPK	Draft letter to Dennis Semler regarding personal property tax issue.	0.50	0.50	0.00
11/29/17	SPK	Exchange e-mails with Kevin Fite regarding tax return and billing.	0.50	0.50	0.00
12/18/17	SPK	Work on tax return issues.	4.00		1,300.00
12/27/17	SPK	Review Sale Motion, Bill of Sale, and Report of Sale regarding vehicles sold.	0.10		32.50
12/28/17	SPK	Review lease rejection with Paragim and administrative claim payment.	0.30		97.50
12/29/17	SPK	Review Toyo accounts receivables claim.	0.30		97.50
	SPK	Review Constellation New Energy accounts receivables claim.	0.30		97.50
	SPK	Review S&W accounts receivables claims.	0.30		97.50
	SPK	Review Fluour accounts receivables claims.	0.30		97.50
01/02/18	SPK	Prepare for audit.	3.00	3.00	0.00
01/04/18	SPK	Conference with auditor regarding assets, accounts receivables, sales and remaining activities.	1.50	1.50	0.00

01/15/18	SPK	Review fee statement and invoices from accountant.	1.00		325
	SPK	Telephone conference call with Fite, accountant, regarding procedure for payment.	0.25		81.25
01/16/18	SPK	Review detailed billing from Kevin Fite.	0.40		130.00
	SPK	Calculate hours and rates for each timekeeper.	0.80	0.80	0.00
	SPK	Outline benefit to estate for services rendered by accountant.	0.20		65.00
	SPK	Telephone conference call with Kevin Fite regarding details of each timekeeper and procedure for approval and payment.	0.40		130.00
	SPK	Review Application and Minute Order Approving Retention of Accountant.	0.10		32.50
	SPK	Draft Application to Approve and Authorize Payment of Accountant Fees.	1.20		390.00
	SPK	E-mail Andy Turner and Kevin Fite regarding review of Application for Fees before filing.	0.10		32.50
01/17/18	SPK	Revise Application to Pay Accountant Fees.	0.30		97.50
01/19/18	SPK	Complete Business Personal Property Rendition for Tulsa County Treasurer.	0.30	0.30	0.00
	SPK	Review Order regarding Accountant Fees and e-mail Kevin Fite for new exhibits.	0.60	0.60	0.00
01/22/18	SPK	Review details of description of services of accountant to satisfy Court observations.	1.25	1.25	0.00
01/23/18	DWJ	Draft cert of service re: Motion to pay accountants.	0.20		19.00
01/26/18	SPK	Review several interest 1099 forms from Rabobank.	0.50	0.50	0.00
01/29/18	SPK	Telephone conference call with Kevin Fite providing examples of adequate disclosure for fee application.	0.30	0.30	0.00
	SPK	Review tax return and prepare new information for accountant fee application.	0.50	0.50	0.00
01/30/18	SPK	Review Exhibit A to Accountant's Fee Application and make computer adjustments to print exhibits within Local Rules.	0.50	0.50	0.00
	SPK	Telephone conference call with Kevin Fite regarding time entries and verify amount sought did not change.	0.20	0.20	0.00
02/06/18	SPK	Review e-mail and photos of stored equipment.	0.50	0.50	0.00
02/07/18	SPK	Telephone conference call with Rebecca Tomlinson regarding taxes owed from Utah	0.25		81.25
	SPK	Review e-mails that show taxes are from 1 st and 2 nd quarters of 2016 and should be paid.	0.50		162.50
03/13/18	SPK	Review e-mails regarding tax issues and 506(c) expense.	0.50		162.50
	SPK	Review e-mails regarding D&D coverage from Andy Turner.	0.25		81.25

03/20/18	SPK	Review Court file and docket for objections to accountant fee.	0.10		32.50
	SPK	Draft Request for Order regarding accountant fees.	0.40		130.00
	SPK	Draft Order Approving Fees and Payment (Accountant).	0.40		130.00
03/27/18	SPK	Exchange e-mails with Kevin Fite regarding tax returns and estimated liabilities.	0.40		130.00
04/24/18	SPK	Print claims for review and prepare Exhibit notebooks.	2.00		650.00
05/08/18	SPK	Exchange e-mails with Kevin Fite regarding documents needed for 2017 tax return.	0.50		162.50
05/11/18	SPK	Work at Locust Grove on records before destroying.	4.00		1,300.00
05/29/18	SPK	Work on Form 2s for income/expenses for 2017 for accountant to prepare tax return.	0.75	0.75	0.00
06/15/18	SPK	Work on insurance issue "general Liability."	1.00	1.00	0.00
06/25/18	SPK	Review General Liability Policy and notify insurance company to cancel policy after expiration.	1.00	1.00	0.00
07/09/18	SPK	Review correspondence from Internal Revenue Service regarding missing information from tax refund.	1.50		487.50
07/10/18	SPK	Conference with Kevin Fite regarding remaining assets and final tax return.	1.50	1.50	0.00
08/15/18	SPK	Exchange e-mails with accountant on 2017 tax returns	0.50	0.50	0.00
08/16/18	SPK	Review 401(k) Plan and rollovers to participants	2.50		812.50
09/04/18	SPK	E-mail Rebecca Tomlinson regarding status of liquidation.	0.25	0.25	0.00
09/05/18	SPK	Review correspondence from Andy Turner and insurance company regarding status of worker's compensation audit.	0.20		65.00
09/07/18	SPK	Review my correspondence files regarding the worker's compensation audit.	0.50		162.50
10/11/18	DWJ	Draft Annual and interim reports	0.30		28.50
12/19/18	SPK	Exchange e-mails with Kevin Fite regarding explanation of services for accountant fee application.	0.40		130.00
01/09/19	KBH	Draft/revise motion to approve accountant fees.	1.75		350.00
01/14/19	SPK	Revise Accountant Fee Application.	0.60		195.00
	SPK	Calculate time entries for fees and results obtained.	1.00		325.00
01/15/19	SPK	Telephone conference call with Kevin Fite regarding new exhibit for fees.	0.10		32.50
	SPK	Final changes to Fee Application based upon first application.	0.40		130.00

01/16/19	KBH	Draft/revise application to pay Kevin Fite.	0.50		100.00
	KBH	Communicate (other external) with Kevin Fite re: smaller spreadsheet	0.25		50.00
04/02/19	SPK	Work on financial matters for BNP Parabis.	3.00	3.00	0.00
05/20/19	SPK	Exchange emails with UST and BNPP regarding accountant fees and next year's tax returns.	0.25		81.25
06/17/19	SPK	Research value of computer equipment (allegedly it is worth \$25,000.00, but e-bay shows only \$1,500.00).	1.50	1.50	0.00
06/27/19	SPK	Draft detailed explanation to U.S. Trustee to prove necessity and reasonableness of accounting fee.	1.00		325.00
07/18/19	SPK	Exchange emails with Kevin Fite and Andy Turner regarding accountant fees, payment, and status of 2018 returns.	0.70	0.70	0.00
08/28/19	DWJ	Issue check to accountants.	0.10	0.10	0.00
08/30/19	SPK	Email Andy Turner regarding accountant fees.	0.20		65.00
09/16/19	SPK	Draft Objection to Babcock claim, research documents supporting claim and research Kentucky federal case.	1.60		520.00
	SPK	Draft Objection to JD Young claim and review stay settlement motion and lease charges.	0.80		260.00
	SPK	Draft Objection to Federal Express claim.	0.50		162.50
	SPK	Draft Objection to California tax claim due to penalties.	0.70		227.50
	SPK	Draft Objection to BASF claim and review preference settlement.	0.80		260.00
	SPK	Draft Objection to McMaster claim and sort through invoices.	0.70		227.50
	SPK	Draft Objection to Alfred claim and calculate vacation time.	0.70		227.50
	SPK	Draft Objection Phoenix Industrial claim.	0.50		162.50
	SPK	Draft Objection 550 Capital claim.	0.50		162.50
	SPK	Draft Objection QuikPrint claim.	0.50		162.50
	SPK	Draft Objection to Logan claim and research grounds for priority due to Separation Agreement.	1.20		390.00
	SPK	Draft Objection to Vinson Process claim.	0.50		162.50
	SPK	Draft Objection to Gary Carter claim and sort through invoices.	0.70		227.50
	SPK	Draft Objection to Cline claim and review preference settlement.	0.70		227.50
	SPK	Draft Objection to Straub claim	0.50		162.50

	SPK	Draft Objection to New Energy claim and review stipulation and settlement (\$1.8 million).	1.50		487.50
	SPK	Draft Objection to Request for Administrative Claim of California Tax Board (finished at 10:44 p.m.).	0.30		97.50
09/24/19	SPK	Calculate estimate of net distribution to BNB and unsecured creditors.	0.60	0.60	0.00
09/25/19	SPK	Complete Claim Objections and double check numbers.	2.00		650.00
09/30/19	SPK	Exchange e-mails with Mark Craige regarding settlement of Babcock claim and rejection due to Alter Ego theory.	0.50		162.50
10/03/19	SPK	E-mail Andy Turner regarding tax return issues.	0.50		162.50
10/04/19	SPK	E-mail Tom Cline that no response is required as to Objection to Claim.	0.10		32.50
	SPK	Review Response to Claim Objection by Vinson Process and supportive documents.	0.25		81.25
	SPK	Draft Withdrawal of Objection to Claim Vinson Process	0.25		81.25
10/14/19	DWJ	Email correspondence exchanges with Cleo Coronado w/Vinson re: Withdrawing objection to claim 20.	0.20		19.00
10/15/19	DWJ	Draft unopposed application and order withdrawing trustee's objection to claim 20 of Vinson.	0.70		66.50
10/16/19	SPK	Review response from California Franchise Tax Board.	0.10		32.50
	SPK	Revise Withdrawal of Objection to Claim (20 Vinson) and Order.	0.20		65.00
10/18/19	DWJ	Review docket and form 2; update form 1; interim and annual reports.	0.50		0.50
11/07/19	SPK	Research closing of 401(k) Plan. Review publications and past correspondence to make sure employees have been separated.	2.50		812.50
	SPK	Draft Requests for Orders and Orders for twelve (12) claims.	2.10		682.50
11/08/19	SPK	Review Certificate of Mailings on Claim Objections (12) with Proof of Claims to make sure proper notice.	0.30		97.50
11/09/19	SPK	Work on description of Receipts and Disbursements for interim distribution.	4.00	4.00	0.00
11/11/19	SPK	Work on case closing.	1.75	1.75	0.00
11/18/19	DWJ	Draft certificates of service re: Orders sustaining objections to claims 1, 3, 6, and 22.	0.50		47.50
	SPK	Review Request for Order and Order regarding settlement with Knappe.	0.10		32.50
11/20/19	SPK	Begin edit of Exhibit A to Fee Application (40 pages down to 33).	2.00	2.00	0.00
11/21/20	DWJ	Draft certificate of service re: Order sustaining objections to claims 10, 19, 21, 23, 26, and 28.	0.75		71.25
11/22/19	SPK	Work on Exhibit A of Fee Application to reflect hours involved with some of the duties of Trustee	4.00		1,300.00

12/02/19	SPK	E-mail Mark Craige regarding Babcock Power Claim.	0.10		32.50
12/04/19	SPK	Work on financial issues relating to U.S. Trustee audit.	4.00	4.00	0.00
12/09/19	SPK	Continue work on Fee Application.	3.00	3.00	0.00
12/20/19	SPK	Review Lockton insurance invoice for DEO coverage.	0.10		32.50
12/27/19	SPK	Review Certificates of Mailing regarding Orders Disallowing Claims.	0.30		97.50
01/16/20	SPK	Revise Objection to claim of 550 Capital.	0.10	0.10	0.00
	SPK	Review lease to verify address of claimant.	0.10		32.50
	SPK	Review Order Denying Administrative Claim of California Franchise Tax Board.	0.10		32.50
01/17/20	SPK	Work on Fee Application Exhibit A to categorize services rendered.	3.00		975.00
02/10/20	SPK	Contact 401(k) plan administrator and review items still needed to terminate plan	2.00		650.00
02/11/20	SPK	Work on Plan termination letters (401(k)).	2.00		650.00
02/12/20	SPK	Research IRS regulations regarding terminating 401(k) Plan.	2.00		650.00
	SPK	E-mail Plan termination form to Plan Administrator.	0.10		32.50
02/14/20	SPK	E-mail 401(k) Plan for termination documents and notices.	0.25		81.25
	SPK	Telephone conference call with Plan Administrative about termination letters to employees.	0.50		162.50
	SPK	Review e-mail about 401(k) termination.	0.10		32.50
02/20/20	SPK	Research and draft Plan Termination letter.	1.50		487.50
02/25/20	KBP	Draft application to pay Kevin Fite for fees to prepare tax returns	1.90		380.00
	KBP	Email Kevin Fite re: timesheet for Eide Bailley.	0.10		20.00
02/26/20	SPK	Research and telephone conference call with Plan Administrative regarding addresses of plan participants.	0.50		162.50
	SPK	Revise Application for approval of professional Fees.	0.50		162.50
	SPK	Research and draft Notice of Withdrawal of funds from investment.	1.50		487.50
02/27/20	SPK	Revise and sign 3 rd Motion to Pay Fees of Accountant.	0.10		32.50
	SPK	Review 300 plus employee spreadsheet, print and sign each a Notice of Plan Termination letter.	0.75		243.75

02/28/20	SPK	Exchange e-mails with American Funds regarding Notice of Plan Termination.	0.50		162.50
03/02/20	SPK	Exchange e-mails with Pension Plan about termination procedure after Notice provided to participants.	1.00		325.00
03/03/20	DWJ	Draft certificate of service re: 3 rd Motion to Pay Accountant.	0.25		23.75
	SPK	Telephone conference calls with participants regarding retirement funds. Forward returned mail.	1.00		325.00
03/06/20	SPK	Telephone conference call with Greg Gifford regarding 401(k) rollover.	0.25		81.25
03/09/20	SPK	Telephone conference call with Ameritrade regarding stock that has no value.	0.50		162.50
03/10/20	SPK	Telephone conference call with Greg Gisey regarding 401(k) termination.	0.30		97.50
03/11/20	SPK	Work on 401(k) issues presented by Administrator regarding small accounts, deaths and returned addresses	4.00		1,300.00
03/25/20	SPK	Revise Request for Order and Order regarding Administrative claim of Kevin Fite.	0.50		162.50
	KBH	Draft Kevin Fite request and order.	0.40		80.00
04/02/20	SPK	Exchange e-mails regarding fees for termination of 401(k).	0.50		162.50
04/08/20	SPK	Review file for date for check to Kevin Fite.	0.10	0.10	0.00
04/09/20	DWJ	Issue Fite/Edie Bailly check.	0.10	0.10	0.00
04/13/20	SPK	Review e-mails from Plan Administrative regarding forfeited funds. Outline research of ownership of forfeited funds to Jan Dumont.	0.50		162.60
04/14/20	JSD	Emails (x2) from/to SPK re: use of 401(k) forfeitures in bankruptcy action; Research.	0.50		162.60
	SPK	Conference with 401(k) attorney, JSD, regarding forfeiture funds.	0.25		81.25
	SPK	E-mail Plan Administrator to reallocate forfeited funds.	0.25		81.25
04/16/20	SPK	E-mail Plan Administrator regarding completion of Plan termination.	0.20		65.00
04/17/20	SPK	Review form letters from Plan Administrator for termination.	0.50		162.50
04/20/20	SPK	Exchange e-mail with accountants regarding tax liability.	0.20		65.00
04/22/20	SPK	Draft letter to taxing authority regarding sale of property in 2017 therefore, no tax liability for 2019.	0.30		97.50
04/28/20	SPK	Draft letter to Invesco regarding Plan termination of 401(k) regarding Plan fund and group number issues.	1.00		325.00
04/29/20	SPK	Review e-mail from 401(k) administrator regarding current value of fund and updated Notice to Invesco.	0.40		130.00
	SPK	E-mail Trust Fund Officer of new information to close 401(k).	0.20		65.00

05/14/20	SPK	Complete 401(k) Plan form to conclude issues. Exchange e-mails with Plan Administrator regarding liquidation date.	1.25		406.25
05/16/20	SPK	Review e-mail confirming termination of 401(k) Plan.	0.10		32.50
	SPK	Research compliance requirements for Department of Labor to end 401(k) Plan.	0.50		162.50
	SPK	Telephone conference call with 401(k) Compliance department regarding necessity of IRS confirmation letter.	0.20		81.25
05/18/20	JSD	Email from/to SPK re: termination and liquidation of Express Group's 401(k) plan.	0.25		75.00
05/19/20	SPK	Telephone conference call with Andy Turner regarding procedure to complete final tax returns.	0.25		81.25
	SPK	Telephone conference call with Jake Davis regarding compliance issues to close 401(k).	0.25		81.25
05/20/20	SPK	Conference call with American Fund Compliance regarding Form 5500s.	0.50		162.50
	SPK	Draft Services Exemption Request form to waive bank fee.	0.10	0.10	0.00
	SPK	Telephone conference with Lauren at American Funds regarding release of funds for Plan participants.	0.10		32.50
	SPK	Telephone conference call with Billie Stephens regarding problems with rollover of 401(k).	0.25		81.25
05/22/20	SPK	Continue research on Form 5500 requirements to close 401(k).	1.00		325.00
	SPK	Exchange e-mails with American Funds to release hold on participant's funds.	0.25		81.25
	SPK	Review e-mails about deceased participants.	0.25		81.25
06/01/20	SPK	Work on information requested by Plan Administrator to close 401(k).	2.50		812.50
07/09/20	SPK	Respond to questions of IRS regarding \$1 million tax penalty regarding W-2s.	0.50		162.50
	SPK	Research W-2 mailing issue.	1.00		325.00
	SPK	Exchange e-mails with Kevin Fite regarding issued W-2s.	1.00		325.00
07/13/20	SPK	Research EIT W-3 reports in boxes with W-2s.	2.00		650.00
07/14/20	SPK	Research through EIT computer system for IRS 941 and other completed forms.	2.00		650.00
07/15/20	SPK	Telephone conference call with Kevin Fite regarding IRS penalty for failure to file forms.	0.40		130.00
	SPK	Telephone conference call with Andrew Turner regarding claims and returns.	0.20		65.00
	SPK	Telephone conference call with Paycom for W-3 forms and related information.	0.60		195.00
	SPK	Exchange e-mails with Paycom for W-3 forms and related information.	0.70		227.50

	SPK	E-mail Chris Masters for IT assistance regarding W-3 forms.	0.25		81.25
07/22/20	SPK	E-mails with Paycom regarding missing reports.	0.70		227.50
	SPK	E-mails with Kevin Fite regarding abatement of penalty (reports had been filed.)	0.50		162.50
07/28/20	SPK	Research Corporate Service Agent for Paycom.	0.40		130.00
	SPK	Telephone conference call with Paycom in-house counsel regarding Subpoena for records.	0.20		65.00
	SPK	Draft Subpoena for 2016 4 th Quarter 941 and W-3 to eliminate tax penalty.	0.40		130.00
08/03/20	SPK	Review document production from Paycom for W-3 from 2016 and 2016 4 th Quarter 941 Report.	1.00		325.00
	SPK	E-mail Kevin Fite documents for penalty statement.	0.20		65.00
08/05/20	SPK	Review e-mail from Kevin Fite regarding additional information/documents needed regarding abatement of penalty.	0.20		65.00
	SPK	Draft Subpoena to Paycom for additional information/documents.	0.50		162.50
	SPK	E-mail in-house counsel of Paycom regarding new discovery request.	0.20		65.00
08/06/20	SPK	Two (2) telephone conference calls with Josh, in-house counsel at Paycom regarding tax reports and missing information.	0.60		195.00
	SPK	E-mails with Kevin Fite and Josh regarding parts necessary for tax abatement.	0.75		243.75
08/12/20	SPK	Review correspondence regarding K-1s for tax return	0.10		32.50
08/13/20	SPK	E-mail Kevin Fite regarding requirement of 505(b) letter for prompt determination of tax liability.	0.50		162.50
08/21/20	SPK	Review file for documents requested from Plan Administrator regarding termination and closing 401(k) Plan.	0.30		97.50
	SPK	E-mail Plan Administrator for Form 5500s to complete process.	0.20		65.00
	SPK	E-mail Andy Turner update on status of case.	0.20		65.00
08/24/20	SPK	Log on and work on completion of Form 5800 to close 401(k) Plan (Cut short due to another matter).	1.00		325.00
08/25/20	SPK	Complete 8 page Authorization Form to access Form 5500s for completion of 401(k) Plan.	1.25		406.25
08/27/20	SPK	Work on Form 5500 to close 401(k) Plan.	1.00		325.00
09/04/20	SPK	Review e-mails regarding 401(k) termination.	0.50		162.50
09/10/20	SPK	Review e-mails from Kevin Fite about documentation needed to abate tax penalty.	0.10		32.50
	SPK	Forward documents requested.	0.30		97.50

09/24/20	SPK	Work on Department of Labor website for Entry of Appearance and research delinquent filing requirements for Form 5500.	2.50		812.50
	SPK	Telephone conference call with American Funds regarding changes to Form 5500 for delinquent filer status.	0.50		162.50
	SPK	Research previous year 5500s filed by Express which were also partials.	1.50		487.50
09/28/20	SPK	Confirm changes to be made to Partial Form 5500s by American Funds to use delinquent filer status.	0.50		162.50
	SPK	Contact Kevin Fite regarding status of abatement of tax penalty.	0.20		65.00
10/02/20	SPK	Work on Form 550s amendments with American Funds.	1.50		487.50
	SPK	Review 2014-2019 Form 5500s.	1.50		487.50
	SPK	Enter Department of Labor portal for filing delinquent returns.	1.00		325.00
10/05/20	SPK	Exchange e-mails with Lisa at American Funds regarding completion 401(k) distributions and Termination of Plan.	1.00		325.00
10/09/20	SPK	Organize files for pending matters mainly surrounding final tax return and termination of 401(k) Plan.	2.00		650.00
	SPK	E-mail Lisa @ American Funds for Status Report on 401(k) disbursements.	0.20		65.00
10/12/20	SPK	E-mail Kevin Fite for update on abatement of taxes	0.20		65.00
	SPK	Review document request from Kevin Fite for abatement	0.25		81.25
10/13/20	SPK	Research and identify documents Kevin Fite requested regarding penalty abatement	1.00		325.00
	SPK	Draft 2-page letter to Kevin Fite regarding grounds to abate penalty because reports had been filed	1.25		406.25
10/14/20	SPK	Work on termination of 401(k) plan by drafting Amended Withdrawal Notice (review Death Benefit forms and calculate final liquidation date)	1.25		406.25
	SPK	Internet research on the deaths of Stephens and Chancellor (the remaining 401(k) participants whose beneficiaries haven't filed claims	1.00		325.00
	SPK	Blind telephone calls to possible heirs with follow up emails to locate heirs	1.50		487.50
	SPK	Telephone call with Eric Stephens and email with his sister regarding death of Stephens and instructions to complete Death Benefit Form	0.30		97.50
	SPK	Telephone message to widow of Chancellor and draft letter enclosing Death Benefit Form	0.30		97.50
	SPK	Draft letter to Eric Stephens enclosing Death Benefit Form and basic instructions	0.30		97.50
10/15/20	SPK	Review emails from American Fund regarding revision to Termination Notice and procedure to force liquidation and distribution if beneficiaries do not respond	0.40		130.00
	SPK	Revise Termination Notice	0.40		130.00

	SPK	Telephone call with Lisa Dahl at American Fund to confirm revisions	0.30		97.50
	SPK	Review email from Jake Davis of American Fund accepting Plan Termination Notice and authorizing liquidation	0.20		65.00
10/20/20	SPK	Draft status memo for Court in Annual Report	0.50		162.50
10/23/20	DWJ	Request Clerk's Statement of Costs	0.10		9.50
10/26/20	KBH	Draft Request for Order and Order disallowing Claim No. 25	0.75		150.00
11/02/20	SPK	Update 12 months (5 pages of time entries of Exhibit A for final fee application	2.00		650.00
11/12/20	SPK	Contact American Fund whether Stephens and Chancellor have submitted death benefit forms	0.10		32.50
11/13/20	SPK	Email Stephens's daughter regarding Death Benefit Form. Left message with Ms. Chancellor re same	0.30		97.50
11/16/20	SPK	Review Department of Labor Notice of Rejection of Form 5500 for 2019 and threatening daily penalty of \$2,400	0.20		65.00
11/17/20	SPK	Telephone call (message) Scott Albert, of DOL, introducing myself and quick outline of issues.	0.20		65.00
	SPK	Read CFR regarding requirements of Form 5500 and email Albert prohibitive issues due to bankruptcy	1.20		390.00
11/18/20	SPK	Telephone with Albert's manager and discussion of bankruptcy and reasons why a Partial Form 550 was filed	0.30		97.50
	SPK	Draft 2-page letter with exhibits to Albert outlining the state of affairs of debtor when bankruptcy was filed and inability (not as to desire but as to lack of information) to complete Form 5500	1.50		487.50
11/19/20	SPK	Review email from Albert accepting Partial Form 5500 and request for telephonic interview	0.10		32.50
11/20/20	SPK	Review recoveries and expenses for results obtained for fee application narrative	1.50		487.50
	SPK	Edit and Revise Exhibit A of Preference Fee Application to adjust for Trustee duties, duplication and billing judgment (9:30 to 12)	2.50	1.50	325.00
11/23/20	SPK	Begin chart to calculate 5% distribution to unsecured creditors plus distribution from non BNPP collateral	1.00		325.00
11/24/20	SPK	Review billing records and files for Expense reimbursement	3.00	2.00	325.00
	SPK	Review files for books, records and documents that should be maintained and stored	3.00	3.00	0.00
11/30/20	SPK	Draft narrative to General Fee Application	1.20		390.00
	SPK	Complete calculation of 5% distribution to unsecured creditors	1.25		406.25
	DWJ	Draft Trustee's Final Report and Proposed Distribution to Creditors	5.50	5.50	0.00
	SPK	Review and Revise Trustee's Final Report, Claims Distribution Schedule, Calculation of Trustee Fee, and Notice of Final Report	3.00	3.00	0.00
12/02/20	SPK	Review email from American Fund on 3 items left to close 401(k) plan	0.20		65.00

	SPK	Telephone call Melinda Chancellor re completion of Death Benefit Form for her deceased father	0.20		65.00
12/04/20	SPK	Research internet for missing address of plan participant	0.75		243.75
	SPK	Email Debbie re status of Death Benefit Plan for her deceased father.	0.10		32.50
	SPK	Review American Funds website for instructions on 2020 Form 5500 and complete Partial Form 5500	1.00		325.00
12/09/20	SPK	2 Telephone calls with Andy Turner about Insurance, minor issues with 401(k) termination, tax returns/penalty abatement and need to move to interim distribution to unsecured creditors	0.60	0.60	0.00
12/10/20	SPK	Update Fee Application, Distribution Chart for Interim Distribution to Unsecured Creditors	3.00	3.00	0.00
	DWJ	Outline draft of Motion to Approve Interim Distribution	0.50		47.50
		TOTALS	647.50	233.35	\$127,308.75

SUMMARY OF FEE APPLICATION

Attorney/Initials	Total Time	Reductions	Net Time	Rate	Amount
Scott P. Kirtley/SPK	537.60	203.70	333.90	\$325.00	\$108,517.50
Karen Carden Walsh/KCW	61.60	17.40	44.20	\$275.00	\$12,155.00
K. Blair Pallarez/KBH	5.65	0.00	5.65	\$200.00	\$1,130.00
Debbie W. Justice/DWJ	21.45	11.95	9.50	\$95.00	\$902.50
W. Jamey Iceberg/WJI	13.75	0.50	13.25	\$150.00	\$1,987.50
Robert P. Skeith/RPS	7.30	0.00	7.30	\$325.00	\$2,372.50
Jan S. Dumont/JSD	0.75	0.00	0.75	\$325.00	\$243.75
TOTALS	648.10	233.35	414.55		\$127,308.75

Summary of Hours by Page for General Fee Application

Page	SPK	KCW	KBH	DWJ	WJI	RPS	JSD
1	10.55/3.65			0.25/0.00			
2	14.60/0.50	0.15/0.00					
3	12.80/0.20	2.60/1.50			3.75/0.00		
4	17.30/13.25	1.40/0.00		0.50/0.00	2.50/0.00		
5	9.10/5.45	3.00/0.00				7.30/0.00	
6	12.05/1.75	4.00/2.20					
7	11.55/7.80	11.80/6.50			0.50/0.50		
8	14.55/7.70	3.35/0.00					
9	11.20/5.80	4.85/0.00					
10	11.40/4.90	0.30/0.00		0.60/0.00			
11	20.60/18.45	3.85/1.00		1.60/1.00			
12	6.10/2.60	5.50/1.50					
13	11.85/0.50	2.35/0.00		0.50/0.50	4.00/0.00		
14	14.90/4.35	2.65/0.00		0.25/0.25			
15	14.10/5.65	0.65/0.00					
16	15.45/8.15	0.90/0.20		0.40/0.20	3.00/0.00		
17	12.20/5.05	0.50/0.00		0.20/0.00			
18	7.75/4.40			0.95/0.00			
19	11.15/7.45	0.50/0.50					
20	14.85/8.10	0.25/0.00		2.00/2.00			
21	7.15/0.80	4.25/4.00		0.65/0.65			
22	11.65/2.65			0.45/0.00			
23	7.40/3.05	2.25/0.00					
24	8.55/2.30			1.10/0.30			
25	20.7/8.50	1.55/0.00		0.60/0.00			
26	14.20/6.35	4.95/0.00		0.40/0.00			
27	11.75/8.60			0.95/0.95			
28	18.80/11.35			0.45/0.20			
29	10.90/5.45			0.20/0.20			
30	20.00/5.00		1.75/0.00	0.30/0.00			
31	17.55/5.20		0.75/0.00	0.10/0.10			
32	23.05/8.35			2.65/0.00			
33	22.60/7.10		2.00/0.00				
34	12.45/0.10		0.40/0.00	0.35/0.10			0.50/0.00
35	15.90/0.10						0.25/0.00
36	11.35/0.00						
37	20.55/0.00						
38	23.35/9.50		0.75/0.00	5.50/5.50			
39	5.65/3.60			0.50/0.00			
Total	537.60/203.70	66.61/17.40	5.65/0.00	21.45/11.95	13.75/0.50	7.30/0.00	0.75/0.00

OUT OF POCKET EXPENSES

No.	Description	Amount
N/A	General Copies for Preparation of Schedules, Copying Corporate Records and Documents, 401(k) Termination and Reports (1,821 x .15)	\$273.15
	General Postage	116.43
N/A	Copies incurred for Claim Objections (958 x .15)	\$143.70
	Postage incurred for Claim Objections	\$26.40
#17	Constellation Stay Motion (526 x .15)	\$78.90
#50	S&W Energy Motion to Compromise (2,293 x .15)	\$343.95
	Postage	\$99.96
#82	Motion to Extend Time to Assume/Reject Executory Contracts and Leases (53 x .15)	\$7.95
	Postage	\$0.98
#88	Motion to Sell Office Furniture (206 x .15)	\$30.90
#91	Motion to Sell Corporate Assets (419 x .15)	\$62.85
#95	Motion to Reject Commercial Lease (241 x .15)	\$36.15
	Postage	\$8.33
#168	IPFS Insurance Motion to Compromise (1,224 x .15)	\$183.60
	Postage	\$99.96
#180	Motion to Sell Vehicles (32 x .15)	\$4.80
	Automated Mail Services (copies, postage & mailout)	\$249.78
#183	Fluor Canada Stay Motion and Motion to Compromise (1,255 x .15)	\$188.25
	Postage	\$99.96
#195	Landlord Lease Motion to Compromise (612 x .15)	\$91.80
	Postage	\$99.96
#206	Lauren Engineering Motion to Compromise (1,988 x .15)	\$298.20
	Postage	\$99.96
#230	JD Young Stay Motion and Motion to Compromise (816 x .15)	\$122.40
	Postage	\$99.96
#233	BNPP Motion to Compromise	\$337.30
	Automated Mail Services (copies, postage & mailout)	
N/A	Applications to Approve Fees of Accountant (2 nd & 3 rd) and Auctioneer (4,488 x .15)	\$673.20
	Postage	\$199.92
	Automated Mail Services (copies, postage & mailout) of 1 st Accountant Application	\$242.50
N/A	Certified Copies from Bankruptcy Court Clerk	\$58.00
N/A	Filing Fees paid to Bankruptcy Court Clerk	\$1,199.00
N/A	CJM Data Searches and Storage of EIT corporate records	\$2,250.00
N/A	Insurance (see attached check)	\$8,772.56
N/A	Insurance (see attached check)	\$53,530.00
N/A	Fee for filing Form 5500s	\$4,000.00
N/A	Final Invoice for American Funds Plan Administration	\$4,033.37
	Total:	\$78,164.13



INVOICE

Invoice Date: 08/22/2017
Invoice Number: 9905909
Amount Invoiced: \$8,772.56
Invoice Due Date: 08/31/2017

Carrier : James River Insurance Company
Policy Term : 08/22/2017 to 08/22/2018
Policy Number : 000788840
Effective Date : 08/22/2017

Line of Business	Description	Amount Due
General Liability - Commercial(1)	Premium	\$8,076.00
	Carrier Policy Fee	\$200.00
Invoice	Oklahoma Surplus Lines Tax	\$496.56
Total Invoice Balance		\$8,772.56

Invoice Message: Premium for General Liability Policy

<p>Check to Lockbox:</p> <p>Texas Series of Lockton Comp Dept 3036 PO Box 123036 Dallas, TX 75312-3036</p>	<p>SCOTT P KIRTLEY</p> <p>2243 S SAINT LOUIS AVE TULSA, OK 74114-1347</p> <p>86-8626 9039 3</p> <p>2262</p> <p>DATE 9-25-17</p> <p>PAY TO THE ORDER OF Lockton</p> <p>Eight Thousand Seven Seventy Two & 56/100 \$ 8772.56</p> <p>TULSA FEDERAL CREDIT UNION</p> <p>MEMO Gen. Liability Policy PIT</p> <p>Scott P. Kirtley</p> <p>2262</p> <p>MP</p> <p>SPECIALTY & USE</p>
<p>ACH or Wire Transfer:</p> <p>Bank Name : Bank of the \</p> <p>ACH Routing #: 12110078</p> <p>Wire Routing #: 12110078</p> <p>SWIFT : BWSTUS66</p>	



INVOICE

Invoice Date: 10/23/2017
 Invoice Number: 10303111
 Amount Invoiced: \$53,530.00
 Invoice Due Date: 10/30/2017

Carrier : AXIS Surplus Insurance Company
 Policy Term : 10/21/2017 to 04/21/2018
 Policy Number : ECF62649817
 Effective Date : 10/21/2017

Line of Business	Description	Amount Due
Property - Commercial(1)	Policy Premium	\$49,750.00
	Carrier-Policy Fee	\$750.00
	Oklahoma Surplus Lines Tax	\$3,030.00
Total Invoice Balance		\$53,530.00

Invoice Message: Property Policy Premium for Named Insured: Scott P. Kirtley (Trustee), Riggs, Abney, Neal, Turpen & Lewis Inc.

Check to Lockbox:

Texas Series of Lockton Companies, LLC
 Dept 3036
 PO Box 123036
 Dallas, TX 75312-3036

ACH or Wire Transfer:

Bank Name : Bank of the West
 ACH Routing #: 121100782
 Wire Routing #: 121100782
 SWIFT : BWSTUS66

SCOTT P KIRTLEY

2243 S SAINT LOUIS AVE
 TULSA, OK 74114-1347

88-8626
 3036

2273

DATE 10-25-17

PAY TO
 THE ORDER OF

Texas Series of Lockton Companies \$53,530.00
 Fifty Three Thousand Five Hundred Thirty & 00/100 DOLLARS



TULSA FEDERAL
 CREDIT UNION

MEMO

Express Insurance

Scott P. Kirtley
 2273

SPECIALTY BLUE

PREFERENCE MATTERS

Date	Att.	Service Performed	Time	Reduction	Amount
05/30/18	SPK	Review EIT general ledger and disbursement chart for preference review	1.50 hrs.		487.50
07/01/18	SPK	Research boxes of records for invoices to compare with disbursements to establish "contemporaneous" v "antecedent"	2.00 hrs.		650.00
08/13/18	SPK	Draft model preference recovery form for ET preparation to calculate payments made by Express Integrated Technologies (customer specific).	1.75 hrs.		568.75
08/14/18	SPK	Conference with Chris Masters, former IT director at EIT, on Preference Claim analysis.	1.50 hrs.		487.50
09/05/18	SPK	Review spreadsheet prepared by Masters to assess possible preference claims and identify transfers for demand letters	3.00 hrs.		975.00
09/06/18	KBH	Draft preference letters.	2.50 hrs.		112.50
09/07/18	SPK	Telephone conference call with Chris Masters regarding preferential transfer issues – no check amount, addresses, and missing accounts.	0.75 hrs.		243.75
		Review sample preference letter and revise. Conference with Blair Hand regarding elements of preferential transfer	0.50 hrs.	0.50 hrs.	0.00
	KBH	Conference with SPK and revise Preference Letters	1.70 hrs.	1.70 hrs.	0.00
09/11/18	KCW	Review and sign preference letters.	0.50 hrs.		137.50
09/14/18	SPK	Telephone conference call with Stewart Field regarding defenses to preference demand (Gary Carter).	0.20 hrs.		65.00
09/17/18	KCW	Receive and review e-mail from K. Kleppiner with American Express regarding preference denial.	0.10 hrs.		27.50
09/18/18	KCW	Receive and reply to e-mail from Flextech regarding preference demand (request paid invoice).	0.10 hrs.		27.50
09/19/18	KCW	Telephone conference call with Andy Cosgrove of Moody, Muir, Walker regarding preference demand.	0.20 hrs.		55.00
	KCW	Receive and review ordinary course defense documents from Flextech.	0.20 hrs.		55.00
	KCW	Review documents received from A. Cosgrove (MMW) regarding ordinary course.	0.20 hrs.		55.00
09/20/18	KCW	Receive and review worksheet of defenses (Knappe Associates).	0.20 hrs.		55.00
09/24/18	KCW	Review preference defense of Knapp Associates.	0.20 hrs.		55.00



	KCW	Telephone conference call with Shawna at Big Red Fasteners regarding preference demand.	0.10 hrs.		27.50
09/25/18	KCW	Telephone conference call with Mark Packal regarding Exxon preference demand.	0.20 hrs.		55.00
09/26/18	KCW	Telephone conference call with S. Field regarding Gary Carter Inspections preferential demand.	0.25 hrs.		68.75
	SPK	Exchange e-mails with Andy Turner regarding preference collections.	0.25 hrs.	0.25 hrs.	0.00
	KBH	Draft additional preference letters.	1.60 hrs.		72.00
09/27/18	KCW	Receive and respond to John Richer e-mail regarding preference demand to Precision Fitting and Gauge.	0.10 hrs.		27.50
	KCW	Receive and respond to Kevin Speck (Flextech) e-mail regarding preference defense.	0.10 hrs.		27.50
	KCW	Receive and review e-mail from Jung regarding preference demand – BAST.	0.10 hrs.		27.50
10/02/18	KCW	Receive and review letter containing defenses to preferential demand.	0.10 hrs.		27.50
	KCW	Telephone conference call with M. Gigi (Air Com Instrumentation) regarding preferential demand.	0.20 hrs.		55.00
10/03/18	KCW	Review chart containing defenses of Amex to preference demand.	0.50 hrs.		137.50
10/04/18	KCW	Review defenses of Aircom.	0.10 hrs.		27.50
	SPK	Review preference responses with Karen Carden Walsh.	0.50 hrs.	0.50 hrs.	0.00
10/05/18	KBH	Make chart to track preference payments.	0.20 hrs.		40.00
10/08/18	KCW	Draft e-mail to Flextech – trustee will not pursue preference	0.10 hrs.		27.50
	KBH	Update chart for preference letters to track responses.	0.50 hrs.		100.00
10/11/18	KCW	Review preferential defenses of Precision Fitting.	0.20 hrs.		55.00
10/12/18	SPK	Research corporate records and internet for better addresses of returned mail.	2.50 hrs.		812.50
10/16/18	KCW	Receive and review preference defense – HG Flake	0.25 hrs.		68.75
	SPK	Check new address and invoices for Peron and Cust O Bend preferences.	0.50 hrs.		162.50
	KBH	Revise preference letters to Custobend and Peron Consultants.	0.50 hrs.		100.00
10/17/18	KCW	Draft e-mail confirming abandonment of preference demand (AirCom).	0.10 hrs.		27.50

	KCW	Draft e-mail to Smithers Quality Assessment accepting settlement offer – preference.	0.10 hrs.		27.50
	KCW	Review defenses to preference demand of Alden.	0.50 hrs.		137.50
	SPK	Research and make settlement preference off to HG Flake.	0.20 hrs.		65.00
	SPK	Research and make settlement preference off to Alden Manufacturing.	0.20 hrs.		65.00
10/20/18	KCW	Receive and review preference defense claim for LA King.	0.25 hrs.		68.75
10/24/18	KCW	Draft master preference Complaint.	0.50 hrs.		137.50
10/26/18	KCW	Review preference defense of Alden.	0.25 hrs.	0.25 hrs.	0.00
	KCW	Draft letter to A. Cosgrove (settlement offer) regarding preference claim against Moodie Mair.	0.25 hrs.		68.75
10/30/18	KCW	Review various offers, corresponding defenses and formulate counter-offer.	1.00 hrs.		275.00
10/31/18	KBH	Revise preference complaints.	0.75 hrs.		150.00
11/01/18	KBH	Revise preference complaints.	0.75 hrs.		150.00
11/02/18	KCW	General work on preference files and prepare Estoppel Agreement.	0.50 hrs.		137.50
	KBH	Revise preference complaints.	1.80 hrs.	1.80 hrs.	0.00
11/05/18	KCW	Review and edit Tolling Agreement	0.30 hrs.		82.50
	KCW	Review ordinary course preference defense for Perona.	0.25 hrs.		68.75
	SPK	Review preference defenses	0.50 hrs.	0.50 hrs.	0.00
	KBH	Draft/revise tolling agreement.	1.90 hrs.		380.00
11/06/18	KCW	Review preference files to categorize for abandonment, Tolling Agreement, or completed.	0.75 hrs.		206.25
	SPK	Conference with KCW to review preferences for Tolling Agreement, abandonment, and complaint.	0.75 hrs.	0.75 hrs.	0.00
	KBH	Revise tolling agreements.	0.70 hrs.		140.00
	KBH	Convert Tolling Agreements to PDF and email to counsel for each party.	0.80 hrs.		160.00
11/07/18	KCW	Review and sign seven (7) Adversary Complaints (preferences).	0.50 hrs.		137.50

	KBH	Scan signed tolling agreements; correspondence with attorneys for EIT re: signed tolling agreements.	0.90 hrs.		180.00
11/08/18	KBH	Scan signed tolling agreements; correspondence with attorneys for EGH re: signed tolling agreements.	0.40 hrs.		80.00
11/09/18	KBH	Scan signed tolling agreements; correspondence with attorneys for EGH re: signed tolling agreements.	0.50 hrs.		100.00
	KBH	Telephone call with Charles Schwartz re: OSR withdrawal of claim. (.25) Review email and respond to Dustin Duren re: OSR proof of withdrawal of claim. (.25)	0.50 hrs.		100.00
11/12/18	SPK	Draft generic Settlement Agreement for preference actions.	0.50 hrs.		162.50
	KBH	Document review Settlement letter and exhibits sent by John Kane for Gas Turbine and respond to John Kane's email. (.75) Discuss with Karen (.25)	1.00 hrs.		200.00
11/13/18	KBH	Communicate with Mr. Jung re: tolling agreement and the complaint for BASF	0.10 hrs.		20.00
11/28/18	SPK	E-mail attorney for Zeeco regarding extension of time to answer.	0.20 hrs.		65.00
12/14/18	KCW	Review status of preference adversary proceedings - update status on master chart.	0.75 hrs.		206.25
	KCW	Review Gas Turbine preference defenses.	0.30 hrs.		82.50
	KCW	Review Penwell preference defenses.	0.30 hrs.		82.50
12/31/18	SPK	Review defenses of Penwell and calculate counteroffer settlement.	0.20 hrs.		65.00
	SPK	Review defenses of Gas Turbine and calculate counteroffer settlement.	0.30 hrs.		97.50
	SPK	Review defenses of Boyd Metals and calculate counteroffer settlements.	0.30 hrs.		65.00
01/02/19	KCW	Draft settlement offer and e-mail to Jay Kutcha regarding Gas Turbine preference Complaint.	0.25 hrs.		68.75
	KCW	Draft settlement offer and e-mail to Jay Kutcha regarding Penwell preference Complaint.	0.25 hrs.		68.75
	KCW	Draft settlement offer and e-mail to Jay Kutcha regarding Chicago Blower preference Complaint.	0.25 hrs.		68.75
	KBH	Review EIT chart for answer in preparation for drafting scheduling orders.	0.25 hrs.		50.00
01/03/19	KCW	Review and revise Milco Scheduling Order (Preference).	0.25 hrs.		68.75
	KCW	Review and revise Myers-Aubrey Scheduling Order (Preference).	0.25 hrs.		68.75
	KBH	Draft scheduling orders.	2.50 hrs.		500.00

01/04/19	SPK	Revise Scheduling Order regarding preference cases.	0.10 hrs.		32.50
	KBH	Revise settlement agreements.	0.75 hrs.	0.75 hrs.	0.00
	KBH	Convert agreed scheduling orders to pdfs and send to opposing counsel.	0.75 hrs.		150.00
01/07/19	KCW	Review preference defenses and evaluate offer (Rosemount).	0.25 hrs.		68.75
	KCW	Review preference defenses and evaluate offer (Zeeco).	0.25 hrs.		68.75
01/08/19	SPK	Research and draft Motion to Limit Notice of Preference Motions mainly to those who have filed claims under Rule 2002 and 9006	0.75 hrs.		243.75
	KBH	Communicate (other external) with Milco's attorney re: scheduling order.	0.25 hrs.		50.00
	KBH	Communicate (other external) with John Kane re: extension of time and new settlement offer.	0.25 hrs.		50.00
	KBH	Review/analyze Zeeco file and settlement discussions.	0.25 hrs.		50.00
01/10/19	KCW	Draft settlement offer, and e-mail to Mike Felding regarding Rosemount preference.	0.20 hrs.		55.00
	KBH	Communicate (other external) with John Kane re: settlement offer.	0.25 hrs.		50.00
	KBH	Review/analyze file and emails for invoices from BASF.	0.35 hrs.		70.00
	KBH	Communicate (in firm) with Karen Walsh re: BASF Motion to Dismiss (.25) and review cases attached to motion to dismiss (1.00)	1.25 hrs.		250.00
	KBH	Draft/revise Zeeco settlement motion.	0.50 hrs.		100.00
01/11/19	KBH	Draft/revise settlement agreements.	1.50 hrs.	1.50 hrs.	0.00
	KBH	Communicate (other external) with Gary Gaskins re: agreed scheduling order.	0.25 hrs.		50.00
01/12/19	SPK	Revise Application to Limit Notice.	0.20 hrs.	0.20 hrs.	0.00
01/14/19	KCW	Review and revise Settlement Agreement and Compromise Motion (John Zink).	0.25 hrs.		68.75
	KCW	Review and revise Settlement Agreement and Compromise Motion (Penwell).	0.25 hrs.		68.75
	KCW	Review and revise Settlement Agreement and Compromise Motion (Smithers).	0.25 hrs.		68.75
	KCW	Review and revise Settlement Agreement and Compromise Motion (Zeeco).	0.25 hrs.		68.75
01/15/19	KCW	Draft Application to Continue Scheduling Conference (Penwell preference).	0.30 hrs.		82.50

	KBH	Save settlement agreements and motions as PDFs and send to attorneys for John Zink, Smithers Quality Assessments, Zeeco, and Pennwell.	1.00 hrs.		200.00
	KBH	Research and begin draft Response to BASF Motion to Dismiss.	4.50 hrs.		900.00
	KBH	Communicate (other external) with Pennwell's attorney re: settlement agreement.	0.25 hrs.		50.00
	KBH	Revise application to limit notice.	0.25 hrs.		50.00
01/16/19	KCW	Review and edit response to Motion to Dismiss (BASF)	0.75 hrs.		206.25
	KCW	Review file to analyze settlement offer (Smithers).	0.25 hrs.		68.75
	KBH	Review and revise response to motion to dismiss (BASF).	0.75 hrs.		150.00
01/17/19	KBH	Draft John Zink settlement documents (.50) and correspondence with Sean Tarantino re: settlement motion (.30)	0.80 hrs.		160.00
	KBH	Attached exhibits to limit notice and prepare for filing.	0.25 hrs.		50.00
01/18/19	SPK	Draft Proposed Order Limiting Notice.	0.40 hrs.		130.00
	KBH	Revise BASF response to Motion to Dismiss	0.75 hrs.		150.00
	KBH	Communicate (other external) with John Zink's attorney re: settlement motion and agreement.	0.25 hrs.		50.00
	KBH	Communicate (other external) with John Zink re: w-9	0.15 hrs.		30.00
01/21/19	KBH	Draft certificate of service re: application to limit notice.	0.35 hrs.		70.00
01/22/19	KCW	Analyze counter-offer (Rosemount preference).	0.20 hrs.		55.00
	SPK	Review Order regarding Limiting Notice on Preference Settlement Motions.	0.10 hrs.		32.50
	KBH	Communicate (other external) with Kutak Rock attorney re: scheduling order.	0.25 hrs.		50.00
01/23/19	KCW	Review Milco's defenses to preference demand.	0.25 hrs.		68.75
	KCW	Exchange e-mails with Mike Fielding regarding settlement of Rosemount preference.	0.20 hrs.		55.00
01/24/19	KBH	Communicate (in firm) with SPK and KCW re: John Zink Settlement Agreement	0.25 hrs.		50.00
	KBH	Communicate (other external) with attorney for John Zink re: amending settlement motion and not signing settlement agreement.	0.25 hrs.		50.00

	KBH	Draft/revise settlement motion with language from settlement agreement for John Zink.	0.75 hrs.		150.00
01/25/19	KCW	Telephone conference call with Kyle Unser regarding preference complaint against Milco.	0.20 hrs.		55.00
	KBH	Prepare Pennwell Settlement Motion for Filing.	0.25 hrs.		50.00
	KBH	Revise preference list and review files for meeting.	0.50 hrs.		100.00
	KBH	Draft/revise adversary motion for compromise for Pennwell and attached Exhibit A	0.25 hrs.		50.00
	KBH	Draft/revise Rosemount settlement motion (.75) and settlement agreement (.25)	1.00 hrs.		200.00
	KBH	Convert settlement agreement and motion to PDF and sent to counsel for Rosemount.	0.25 hrs.		50.00
01/27/19	KCW	Analyze ordinary course of business defense (Myers-Aubrey preference).	0.20 hrs.		55.00
	KCW	Review John Zink settlement motion (preference claim).	0.10 hrs.		27.50
01/28/19	KCW	Online research regarding registered agent and address (Cline Industrial).	0.25 hrs.		68.75
	KCW	Online research regarding registered agent and address (Chicago Blower).	0.25 hrs.		68.75
01/29/19	SPK	Work on Default Preference Complaints.	2.00 hrs.		650.00
	KBH	Draft Penwell certificate of service re: settlement motion.	0.25 hrs.		50.00
	KBH	Draft Penwell adversary certificate of service re: settlement motion.	0.25 hrs.		50.00
	KBH	Draft John Zink certificate of service re: settlement motion.	0.25 hrs.		50.00
	KBH	Review/analyze file for tolling agreement in preparation for settlement agreements.	0.75 hrs.		150.00
01/30/19	SPK	Review settlement of preference regarding Rosemount.	0.10 hrs.		32.50
	SPK	Revise Settlement Motion re Rosemont.	0.20 hrs.		65.00
	SPK	Outline Witnesses and Exhibits for initial disclosures regarding all preference cases.	2.00 hrs.		650.00
	KBH	Revise Rosemount Settlement Motions for Adversary and Case proceedings	1.00 hrs.	0.50 hrs.	100.00
	KBH	scan and send signed Rosemount agreement to counsel.	0.25 hrs.	0.25 hrs.	0.00
01/31/19	KCW	Draft Settlement offer e-mail to J. Kutchka (Milco).	0.20 hrs.		55.00

	KBH	Draft/revise witness and exhibit lists for adversary cases.	0.50 hrs.		100.00
02/01/19	KCW	Receive and review BASF response to Objection to Motion to Dismiss.	0.25 hrs.		68.75
02/02/19	KCW	Review Answer of Gas Turbine.	0.10 hrs.		27.50
02/04/19	KCW	Review invoice, and checks (Aubrey preference).	0.10 hrs.		27.50
	KBH	Review/analyze emails and discovery from Milco.	0.50 hrs.		100.00
	KBH	Communicate (other external) re: settlement agreement.	0.25 hrs.	0.25 hrs.	0.00
02/05/19	DWJ	Draft 2 certificates of service in case proceeding and in adversary 18-01076 re: SPK vs Rosemount.	0.30 hrs.		28.50
02/07/19	KBH	Communicate (other external) Rosemount re: settlement agreement.	0.25 hrs.		50.00
02/09/19	KCW	Review discovery received Milco.	0.10 hrs.		27.50
02/11/19	KCW	Review preference files.	1.50 hrs.	1.50 hrs.	0.00
	SPK	Gas Turbine (\$255,000.00) review new value defense (\$185,000) and prepare settlement offer.	0.20 hrs.		65.00
	SPK	Myers Aubry review and make settlement of \$5,000.00.	0.20 hrs.		65.00
	SPK	Precision Fitting review payment history and make offer of \$28,000.00.	0.20 hrs.		65.00
	SPK	Knapp Associates outline response to ordinary course defense.	0.20 hrs.		65.00
	SPK	Aldin Research outline prepare for new value and ordinary course defense.	0.20 hrs.		65.00
02/12/19	KCW	Review file and draft settlement offer (Alden Research Labs preference).	0.25 hrs.		68.75
	KCW	Review file and draft settlement offer (Myers-Aubrey preference).	0.25 hrs.		68.75
	KBH	Draft/revise Milco settlement agreement (.25); draft settlement motion (.50); review emails and file (.25)	1.00 hrs.		200.00
	KBH	Communicate (other external) Brown Strauss re: settlement agreement.	0.25 hrs.		50.00
	KBH	Draft/revise Gas Turbine scheduling order.	0.50 hrs.		100.00
02/13/19	SPK	Telephone conference call with Tom Cline of Cline Industrial regarding service, answer date, and possible settlement of preferential transfer.	0.25 hrs.		81.25
	SPK	E-mail Tom Cline regarding agreement to not file a default while settlement negotiations of preference are pending.	0.20 hrs.		65.00

02/14/19	KCW	Review proposed Scheduling Order (Gas Turbine).	0.25 hrs.		68.75
	KCW	Review file and draft settlement offer to Candice Smith (Knapp and Associates preference).	0.25 hrs.		68.75
	KCW	Review file and draft settlement offer to J. Richer (Precision Fitting preference).	0.25 hrs.		68.75
	KBH	Draft/revise agreed scheduling order and send to Gas Turbine Efficiency.	0.50 hrs.		100.00
	KBH	Review/analyze email from J. Kane re: agreed scheduling order; discuss with Karen.	0.75 hrs.		150.00
	KBH	Draft/revise scheduling order after conversation with Karen re: Gas Turbine suggestions.	0.75 hrs.		150.00
	KBH	Communicate (other external) with Gas Turbine Efficiency re: settlement offer.	0.25 hrs.		50.00
	KBH	Communicate (other external) Gas Turbine Efficiency re: Scheduling Order and Settlement.	0.25 hrs.		50.00
02/18/19	KBH	Draft Zeeco settlement motion and prepare for filing.	1.00 hrs.		200.00
02/19/19	KBH	Draft certificate of service re: Zeeco settlement motion.	0.25 hrs.		50.00
	KBH	Draft certificate of service re: Zeeco adversary settlement motion.	0.25 hrs.		50.00
	KBH	Communicate (other external) with T. Menefee confirming receipt of settlement funds	0.25 hrs.		50.00
	KBH	Review/analyze J. Kane offer for Gas Turbine Efficiency (.25); discuss offer with KCW (.25)	0.50 hrs.	0.25 hrs.	50.00
02/20/19	KCW	Review counteroffer from Gas Turbine (preference).	0.20 hrs.		55.00
02/21/19	SPK	Prepare report on status of pending preference litigation.	1.00 hrs.	1.00 hrs.	0.00
02/22/19	KBH	Draft Alden compromise motion (.50); review file (.25); draft settlement agreement (.25)	1.00 hrs.		200.00
	KBH	Communicate (other external) Alden re: settlement agreement.	0.25 hrs.		50.00
	KBH	Draft Pennwell request (.50) and order (.75)	1.25 hrs.		250.00
	KBH	Draft John Zink request (.50) and order (.75)	1.25 hrs.		250.00
	KBH	Draft Pennwell adversary request and order.	1.75 hrs.	1.25 hrs.	100.00
02/25/19	KCW	Review and respond to M. Powers e-mail regarding Alden Research Labs preference settlement.	0.10 hrs.		27.50
	KBH	Revise Pennwell order, scan exhibit a, and prepare for filing.	0.75 hrs.	0.50 hrs.	50.00

02/26/19	KBH	Draft Pennwell Stipulated Dismissal.	1.00 hrs.		200.00
	KBH	Communicate (other external) Gas Turbine re: agreed scheduling order.	0.25 hrs.		50.00
	KBH	Communicate (other external) Pennwell re: dismissal.	0.25 hrs.		50.00
02/27/19	KBH	Draft request and order (Rosemount)	1.50 hrs.		300.00
	KBH	Communicate (other external) Alden re: settlement agreement and motion.	0.25 hrs.		50.00
	KBH	Communicate (other external) Milco re: settlement agreement and motion.	0.25 hrs.		50.00
02/28/19	KBH	Draft Precision Fitting Tolling Agreement	0.75 hrs.		150.00
	KBH	Communicate (other external) Precision Fitting & Gauge re: tolling agreement.	0.25 hrs.		50.00
03/01/19	SPK	Review Request for Order and Order regarding preference settlement with Smithers.	0.10 hrs.		32.50
	SPK	Review Request for Order and Order regarding preference settlement with Rosemount.	0.10 hrs.		32.50
	SPK	Revise Motion to Approve Settlement of preference with Milco.	1.00 hrs.	1.00 hrs.	0.00
	SPK	Revise Motion to Approve Settlement of Preference with Alden.	1.00 hrs.	1.00 hrs.	0.00
03/04/19	KCW	Locate service agent for Knappe Associates.	0.25 hrs.		68.75
	SPK	Review Tolling Agreements.	1.00 hrs.	1.00 hrs.	0.00
	KBH	Review/analyze EIT chart of preferences and update status on pending matters.	1.00 hrs.		200.00
	KBH	Draft Milco settlement motion.	0.50 hrs.		100.00
	KBH	Draft Alden agreement and Exhibit A.	0.50 hrs.		100.00
03/05/19	KBH	Draft Milco certificate of service re: compromise motion.	0.25 hrs.		50.00
	KBH	Draft Rosemount stipulation of dismissal.	0.50 hrs.		100.00
	KBH	Revise and update preference chart.	0.75 hrs.		150.00
03/06/19	SPK	Revise Stipulation of Dismissal of Complaint against Rosemount due to its payment of settled preference claim.	0.30 hrs.	0.30 hrs.	0.00
	KBH	Communicate (other external) Precision Fitting re: tolling agreement.	0.25 hrs.		50.00

	KBH	Draft certificate of service re: Southwest Stainless Compromise Motion.	0.25 hrs.		50.00
03/07/19	DWJ	Draft certificate of service (summons & complaint) re: Trustee vs. Knape.	0.20 hrs.		19.0
	SPK	Review Complaint against Knape for Avoidance of Preferential Transfer.	0.50 hrs.	0.50 hrs.	0.00
03/08/19	SPK	Work with Chris Masters to formulate ordinary course payment history for preference cases.	6.00 hrs.		1,950.00
03/14/19	KCW	Review status of active preference cases and deadlines	0.30 hrs.		82.50
03/20/19	SPK	Revise Request for Order and Order Approving Compromise with Zeeco.	1.00 hrs.	1.00 hrs.	0.00
	KBH	Draft Zeeco request (.25) and order (.25); draft stipulation of dismissal (1.00).	1.50 hrs.		300.00
03/22/19	KBH	Draft Myers-Aubrey compromise motion (.50); review file (.25); draft adversary compromise motion (.50); and draft settlement agreement (.25).	1.50 hrs.		300.00
	KBH	Draft Milco request (.50) and orders (.50) and stipulation of dismissal (.75).	1.75 hrs.		350.00
03/27/19	KBH	Draft Milco adversary certificate of service re: compromise motion.	0.25 hrs.		50.00
03/28/19	KBH	Draft Alden request and order.	0.25 hrs.		50.00
	KBH	Review box.	0.50 hrs.	0.50 hrs.	0.00
03/30/19	SPK	Revise Request for Order and Order regarding preference settlement (Alden Labs).	0.25 hrs.	0.25 hrs.	0.00
04/01/19	KBH	Revise Alden requests and order.	0.25 hrs.		50.00
04/02/19	SPK	Revise settlement motion with Myers Aubrey to provide specific grounds for settlement.	0.10 hrs.		32.50
	KBH	Communicate (other external) Myers Aubrey re: settlement agreement.	0.25 hrs.		50.00
	KBH	Revise Myers Aubrey compromise motions.	0.75 hrs.	0.50 hrs.	50.00
04/08/19	KCW	Receive and review preference defenses of BASF.	0.20 hrs.		82.50
	KBH	Draft certificates of services for 2 Myers-Aubrey compromise motions.	0.50 hrs.		100.00
04/10/19	KCW	Review defenses and settlement options with Trustee (BASF preference).	0.25 hrs.		68.75
	KBH	Draft certificate of service for Alden order.	0.25 hrs.		50.00
04/18/19	KBH	Communicate (other external) with BASF re: settlement agreement.	0.25 hrs.		50.00

	KBH	Draft BASF compromise motions (1.00); review file (.25); draft settlement agreement (.50).	1.75 hrs.		350.00
04/22/19	KBH	Draft BASF request and orders (1.00); Draft BASF stipulation of dismissal (1.00).	2.00 hrs.		400.00
	KBH	Communicate (other external) with BASF re: settlement agreement.	0.25 hrs.		50.00
04/24/19	SPK	Work on discovery general for all preferences as to ordinary course.	3.00 hrs.	3.00 hrs.	0.00
	KBH	Draft BASF settlement agreement.	0.50 hrs.		100.00
	KBH	Communicate (other external) BASF re: revisions to settlement agreement.	0.50 hrs.		100.00
04/26/19	KBH	Communicate (other external) Alden re: settlement funds.	0.25 hrs.		50.00
	KBH	Communicate (other external) BASF re: Settlement agreement and compromise motion.	0.25 hrs.		50.00
04/27/19	KBH	Review/analyze all files for status for Trustee	2.25 hrs.	2.25 hrs.	0.00
04/28/19	KBH	Draft Myers Aubrey stipulation of dismissal	0.75 hrs.		150.00
04/29/19	SPK	Review Request for Order and Order regarding preference settlement of Myers Aubrey.	0.20 hrs.	0.20 hrs.	0.00
	SPK	Review Request for Order and Order regarding preference settlement with Milco.	0.40 hrs.	0.40 hrs.	0.00
	KBH	Review files and draft list for status.	2.00 hrs.	2.00 hrs.	0.00
	KBH	Communicate (other external) with BASF re: Settlement Agreement.	0.25 hrs.		50.00
04/30/19	KCW	Review settlement offers and draft summary of status (Gas Turbine).	0.50 hrs.		137.50
	KCW	Review settlement offers and draft summary of status (Precision Fitting).	0.50 hrs.		137.50
	KCW	Review settlement offers and draft summary of status (Cline Industrial).	0.50 hrs.		137.50
	KCW	Analyze offer and draft counteroffer to John Richer (Precision Fitting preference).	0.20 hrs.		55.00
	SPK	Review documents from Cline Industrial regarding preference.	0.40 hrs.		130.00
	SPK	Make settlement offer to Tom Cline regarding preference.	0.25 hrs.		81.25
	SPK	Prepare Settlement offer regarding preference to Precision Fitting.	0.25 hrs.		81.25
05/01/19	SPK	Review Settlement Agreement and revise Settlement Motion to specify grounds for settlement regarding preference claim against BASF.	0.30 hrs.		97.50

	KBH	Email with BASF re: Compromise Motions and Settlement Agreement.	0.25 hrs.		50.00
	KBH	Review BASF compromise motions.	0.30 hrs.		60.00
	KBH	Email with BASF re: settlement funds payment.	0.10 hrs.		20.00
	KBH	Draft Gas Turbine Efficiency compromise motions (.75); settlement agreement (.50); send settlement agreement to J. Kane (.10).	1.35 hrs.		270.00
05/02/19	KBH	Rvise BASF motions.	0.30 hrs.		60.00
	KBH	Email BASF re: settlement agreement.	0.10 hrs.		20.00
05/03/19	SPK	Work on Preference as to Precision Fitting.	1.50 hrs.		487.50
	KBH	Draft Precision Fitting Tolling agreement.	1.00 hrs.		200.00
05/04/19	KCW	Review proposed Scheduling Order (Knape preference). Suggest minor change via e-mail to J. Mee.	0.10 hrs.		27.50
05/06/19	SPK	Review Tolling Agreement with Precision Fitting.	0.10 hrs.		32.50
	KBH	Draft Milco and Myers-Aubrey certificate of service re: orders.	0.40 hrs.		80.00
05/07/19	KCW	Exchange emails with J. Mee regarding proposed change to Knape Associates Scheduling Order.	0.10 hrs.		27.50
	KBH	Email Myers-Aubrey re: settlement payment.	0.15 hrs.		30.00
05/08/19	KBH	Email Metals USA re: settlement agreement.	0.10 hrs.		20.00
05/09/19	KBH	Draft certificate of service of BASF compromise motion orders	0.25 hrs.	0.25 hrs.	0.00
05/10/19	KBH	Draft email to Richer re: settlement agreement.	0.10 hrs.		20.00
05/13/19	KCW	Draft Response to Show Cause Order (Cline Industrial).	0.30 hrs.		82.50
	SPK	Revise Motion to Approve Settlement of Preference with Precision Fitting.	0.25 hrs.		81.25
	KBH	Draft email to Cline re: settlement agreement.	0.15 hrs.		30.00
	KBH	Draft Cline compromise motions (.75); draft settlement agreement (.25); and review Cline file (.25).	1.25 hrs.		250.00
05/14/19	KCW	Draft Request for Default and Affidavit (Chicago Blower).	0.50 hrs.		137.50
	KCW	Draft Response to Show Cause Order (Chicago Blower).	0.30 hrs.		82.50

	SPK	Exchange emails with Tom Cline regarding terms of Settlement Agreement.	0.50 hrs.		162.50
	SPK	Revise Settlement Motion of Preference with Cline Industrial.	0.50 hrs.	0.50 hrs.	0.00
	KBH	Draft email to K. Unser re: Milco settlement funds.	0.10 hrs.		20.00
	KBH	Draft email to M. Powers re: Alden settlement funds.	0.10 hrs.		20.00
	KBH	Draft email to G. Gaskins re: stipulation of dismissal or Myers Aubrey.	0.10 hrs.		20.00
	KBH	Revise settlement agreement and motions for Cline.	0.25 hrs.	0.25 hrs.	0.00
05/15/19	KCW	Draft Motion for Default Judgment (Grating Systems).	0.25 hrs.		68.75
	KCW	Draft Default Judgment (Grating Systems).	0.25 hrs.		68.75
	KBH	Revise settlement agreement and motions for Cline.	0.25 hrs.	0.25 hrs.	0.00
05/20/19	SPK	Review Stipulation of Dismissal of Adversary regarding Milco preference case.	0.10 hrs.		32.50
	SPK	Revise Settlement Motion regarding Gas Turbine preference to provide specific grounds for settlement.	0.60 hrs.		195.00
	SPK	Review Stipulation for Dismissal for Meyers Aubrey preference adversary.	0.20 hrs.		65.00
	KBH	Revise Milco Stipulation of Dismissal.	0.25 hrs.	0.25 hrs.	0.00
05/22/19	KCW	Review status of complaint and litigation status (Knape).	0.20 hrs.		55.00
05/23/19	KBH	Draft email to Milco re: stipulation of dismissal.	0.10 hrs.		20.00
	KBH	Draft Myers Aubrey Stipulation of Dismissal Certificate of Service.	0.25 hrs.		50.00
	KBH	Draft Gas Turbine Efficiency compromise motions.	0.25 hrs.		50.00
	KBH	Draft email J. Kane re: settlement agreement and compromise motion.	0.10 hrs.		20.00
05/26/19	SPK	Review Stipulation of Dismissal with Milco Construction preference adversary.	0.10 hrs.	0.10 hrs.	0.00
05/28/19	KBH	Revise Gas Turbine Efficiency compromise motions.	0.20 hrs.		40.00
	KBH	Email to K. Unser re: signature for stipulation of dismissal.	0.10 hrs.		20.00
05/30/19	KBH	Draft Precision Fitting request and order.	1.00 hrs.		200.00

05/31/19	KBH	Draft Gas Turbine Efficiency request and order (.75) and stipulation of dismissal (.75).	1.50 hrs.		300.00
06/03/19	SPK	Work on preference issues for remaining cases	3.00 hrs.	3.00 hrs.	0.00
	KBH	Revise BASF stipulation of dismissal (.75); draft BASF request and order (.75).	1.50 hrs.	1.00 hrs.	200
06/05/19	SPK	Review Request for Oder and Order regarding settlement with BASF.	0.10 hrs.	0.10 hrs.	0.00
06/07/19	KBH	Draft certificate of service re: BASF order (.25); revise BASF stipulation of dismissal (.10)	0.35 hrs.	0.10 hrs.	50.00
	KBH	Email Stipulation of Dismissal for BASF to W. Jung.	0.15 hrs.		30.00
06/10/19	KBH	Email W. Jung re: settlement funds and stipulation of dismissal.	0.25 hrs.		50.00
06/11/19	SPK	Review Request for Order and Order regarding preference settlement with Precision Fitting.	0.10 hrs.	0.10 hrs.	0.00
	SPK	Review Request for Order and Order regarding preference settlement with Cline.	0.10 hrs.	0.10 hrs.	0.00
06/13/19	KBH	Revise Gas Turbine Efficiency request and order (.25); revise stipulation of dismissal (.25).	0.50 hrs.		100.00
06/14/19	SPK	Revise Stipulation of Dismissal of Adversary regarding preference settlement (Gas Turbine)	0.10 hrs.	0.10 hrs.	0.00
	KBH	Draft Precision fitting Order certificate of service.	0.25 hrs.		50.00
06/14/19	KBH	Draft Cline Order certificate of service.	0.25 hrs.		50.00
	KBH	Revise Cline stipulation of dismissal.	0.30 hrs.		60.00
06/22/19	KCW	Draft Preliminary Witness and Exhibit List (Knape Associates).	0.30 hrs.		82.50
06/24/19	SPK	Review Request and Order regarding settlement with Gas Turbine.	0.10 hrs.	0.10 hrs.	0.00
06/26/19	KBH	Email J. Richer re: themal tech settlement funds.	0.25 hrs.		50.00
07/08/19	KBH	Phone call with T. Campbell re: Gas Turbine Efficiency request and order.	0.20 hrs.		40.00
	KBH	Email J. Richer re: Settlement Funds.	0.10 hrs.		20.00
07/09/19	KBH	Draft Gas Turbine Efficiency order certificate of service.	0.20 hrs.		40.00
07/10/19	KBH	Call T. Campbell re: settlement funds Gas Turbine.	0.10 hrs.		20.00
	KBH	Email T. Campbell re: w-9.	0.10 hrs.		20.00

	KBH	Email J. Kane re: Settlement Funds Gas Turbine Efficiency.	0.10 hrs.		20.00
	KBH	Email J. Richer re: settlement funds.	0.10 hrs.		20.00
07/12/19	DWJ	Draft incoming wire transfer form; email Gas Turbine re: same.	0.25 hrs.		23.75
	SPK	Review Witness List and work on adversary to close (Knapp)	1.00 hrs.		325.00
07/15/19	SPK	Revise Request for Order.	0.20 hrs.	0.20 hrs.	0.00
07/23/19	SPK	Review Stipulation of Dismissal (Gas Turbine).	0.25 hrs.	0.25 hrs.	0.00
07/24/19	KBH	Email J. Mee re: stipulation of dismissal Gas Turbine Efficiency.	0.10 hrs.		20.00
07/30/19	SPK	Reviewed files for Witness and Exhibits for Gas Turbine and Rolled Alloys (settled but necessary for remaining cases).	2.00 hrs.		650.00
08/06/19	KCW	Telephone conference call with John Mee (Knappe Associates preference) regarding facts of case and settlement.	0.30 hrs.		82.50
08/20/19	KCW	Exchange emails with John Mee regarding Knappe preference negotiations.	0.10 hrs.		27.50
08/24/19	KCW	Receive and review settlement offer and analysis from John Mee (Knappe). Draft counter offer via email.	0.50 hrs.		137.50
09/12/19	KBH	Draft Knappe settlement agreement (.25); Compromise motion (.50); adversary (.25).	1.00 hrs.		200.00
09/20/19	KBH	Email J. Mee re: Knappe settlement agreement.	0.10 hrs.		20.00
09/23/19	KBH	Email S. Balman re: Instel Settlement funds.	0.20 hrs.		40.00
10/07/19	KBH	Email J. Mee re: Knappe Settlement Agreement.	0.10 hrs.		20.00
10/21/19	KBH	Email J. Mee re: Knappe Settlement Agreement.	0.10 hrs.		20.00
10/22/19	SPK	Revise Settlement Motion regarding preferential transfer.	0.30 hrs.		97.50
10/24/19	DWJ	Draft certificate of service in case proceeding and in adversary re: Compromise with Knappe.	0.30 hrs.		28.50
11/18/19	KBH	Draft Knappe Request and Order.	0.50 hrs.		100.00
12/02/19	KBH	Email J. Mee re: Knappe Settlement Funds.	0.10 hrs.		20.00
	KBH	Email J. Mee re: Receipt of Knappe Settlement Funds.	0.10 hrs.		20.00
	KBH	Draft Knappe Stipulation of Dismissal.	0.50 hrs.		100.00

11/24/20	SPK	Edit and Revise Exhibit A of Preference Fee Application to adjust for Trustee duties, duplication and billing judgment	2.00 hrs.	1.00 hrs.	325.00
	SPK	Prepare chart of preference recoveries for results obtained portion of fee application narrative	0.50 hrs.		162.50
	SPK	Review firm records and files for reimbursement of out of pocket expenses	1.00 hrs.		325.00
12/01/20	SPK	Draft narrative to Preference Fee Application	0.30 hrs.		97.50
		Totals:	186.05 hrs.	35.75 hrs.	\$36,091.75

SUMMARY OF PREFERENCE FEE APPLICATION

Attorney/Initials	Total Time	Reductions	Net Time	Rate	Amount
Scott P. Kirtley/SPK	57.45	17.90	39.55	\$325.00	\$12,853.75
Karen Carden Walsh/KCW	26.20	1.75	24.45	\$275.00	\$6,723.75
K. Blair Pallarez/KBH	5.80	1.70	4.10	\$45.00	\$184.50
K. Blair Pallarez/KBH	95.55	14.40	81.15	\$200.00	\$16,230.00
Debbie W. Justice/DWJ	1.05	0.00	1.05	\$95.00	\$99.75
TOTALS	186.05	35.75	150.30		\$36,091.75

SUMMARY OF HOURS BY PAGE – PREFERENCE FEE APPLICATION

Page	SPK	KCW	KBH	DWJ
1	11.20/0.50	1.70/0.00	4.20/1.70	
2	3.75/0.75	2.40/0.00	1.60/0.00 1.20/0.00	
3	1.65/1.25	5.15/0.25	6.70/1.80	
4	1.50/0.00	2.60/0.00	6.15/0.00	
5	1.05/0.20	2.00/0.00	6.35/2.25	
6	0.50/0.00	1.65/0.00	10.05/0.00	
7	4.30/0.00	1.20/0.00	5.75/0.75	
8	1.45/0.00	2.55/1.50	3.25/0.25	0.30/0.00
9	1.00/1.00	1.25/0.00	11.00/2.00	
10	3.50/3.30	0.25/0.00	8.25/0.00	
11	7.85/1.75	0.75/0.00	8.25/1.00	0.20/0.00
12	4.80/3.60	1.70/0.00	10.75/4.25	
13	1.85/0.00	1.30/0.00	5.80/0.25	
14	2.00/0.60	0.70/0.00	3.05/0.75	
15	3.50/3.50	0.30/0.00	6.00/1.10	
16	3.75/0.45	0.90/0.00	3.00/0.00	0.55/0.00
17	3.80/1.00			
Total	57.45/17.90	26.20/1.75	5.80/1.70 95.55/14.40	1.05/0.00

EXPENSES RELATED TO PREFERENCE FEE APPLICATION

Adverse Party	Expense Description	Amount
Big Red Fasteners <i>(collected \$4,344.29)</i>	None	\$0.00
Alden Research <i>(collected \$5,000.00)</i>	Postage Copies 316 x .15	\$16.50 \$47.50
John Zink <i>(not collectable)</i>	Postage Copies 274 x .15	\$16.50 \$41.10
Precision Fitting & Guage <i>(collected \$3,000.00)</i>	Postage Copies 312 x .15	\$16.50 \$46.80
Smithers Quality Assessments <i>(collected \$1,000.00)</i>	Postage Copies 289 x .15	\$16.50 \$43.35
Pennwell Corporation <i>(collected \$2,000.00)</i>	Postage Copies 577 x .15 Certified Mail	\$16.50 \$86.55 \$6.20
BASF <i>(collected \$15,000.00)</i>	Postage Copies 654 x .15 Certified Mail	\$16.50 \$98.10 \$6.67
Boyd Metals <i>(dismissed)</i>	Postage Copies 45 x .15	\$1.50 \$6.75
Cline Industrial <i>(collected \$1,500.00)</i>	Postage Copies 597 x .15	\$17.50 \$89.55
Gas Turbine <i>(collected \$5,150.00)</i>	Postage Copies 612 x .15	\$18.00 \$91.80
Milco Construction <i>(collected \$12,000.00)</i>	Postage Copies 610 x .15 Certified Mail	\$16.50 \$91.50 \$6.20
Myers Aubrey <i>(collected \$3,500.00)</i>	Postage Copies 620 x .15 Certified Mail	\$16.50 \$93.00 \$6.20
Rosemount <i>(collected \$1,000.00)</i>	Postage Copies 555 x .15	\$16.50 \$83.25
Zeeco Assoc. <i>(collected \$9,190.00)</i>	Postage Copies 617 x .15	\$16.50 \$92.55
Chicago Blower <i>(not collectable)</i>	Postage Copies 39 x .15	\$1.50 \$5.85
Reviewed and Abandoned Matters	Postage Copies 173 x .15	\$8.00 \$25.95
Total		\$1,180.37

SUMMARY OF EXPENSES

Description	Amount
Postage	\$211.50
Copies	\$943.60
Certified Mail	\$25.27
Total	\$1,180.37